

# Daily Edmonton Bulletin.

VOLUME IV,

EDMONTON, ALBERTA, TUESDAY, JANUARY 9, 1906.

NUMBER 7.

## SPECIAL AUDITOR'S REPORT ON CIVIC ACCOUNTING

Continued from Special Edition

(EXPLANATION) Auditor's adjustment of Cash Balance in Cash Book is as follows:

Balance per Pass Book Overdraft ..... \$ 3380 16

Less errors to correct ..... 98 00

Cheques Outstanding ..... 3282 18

8620 32

11902 48

Jan. 4. Deposited Taxes, etc. ..... 840 95

Jan. 6. Deposited proceeds 7 Debs. ..... 42478 35

Less Debits ..... 39912 05

412 05

5 70

40329 79 2184 56

Feb. 3. Special Tax Debentures ..... 15294 00

Feb. 4. Special Tax Debentures, interest ..... 91 10

Balance Jan. 1 was \$3384 51 ..... 21839 98

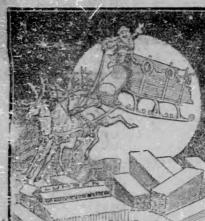
Balance Cash on hand as reported ..... \$ 9937 50

32. Says Secretary speaks of plus. He defines a Municipal Sinking Fund and asks what the increasing value of the general Tax Debenture Assets has got to do with increasing the Sinking Fund deposit or earnings.

35. He calls attention to the fact that Sinking Fund cannot be diverted as suggested by Secretary.

36. Re Sewerage Debenture Bonds He says the Secretary failed to produce minutes to him to confirm his claim that a fix'd rate of 6c. per foot special frontage assessment was made upon the properties referred to in paragraph (19), and which would only be about 50 per cent.

Continued on Page Four.



## A Happy New Year TO ALL

We supply during the New Year's season and all the year round, all kinds of LUMBER, WINDOWS, DOORS and everything in woodwork for house building.

## CUSHING BROTHERS CO., LIMITED. Manufacturers, Lumber Dealers and Jobbers.

### COAL! COAL! THE BEST ALWAYS

\$3.50 Per Ton Delivered



THE HOME COAL CO., Limited,  
A. E. MAY, Manager

Office Queen's avenue, opposite the market. Phone 189.

## Annual White Wear Sale JAN. 2nd to JAN. 16th

25 Per Cent Off 25

LADIES' CORSET COVERS, NIGHT-GOWNS, UNDER-SKIRTS, AND DRAWERS.

ALSO A LARGE NUMBER OF WASHABLE COLLARS.

## J.H. MORRIS & CO. DEPARTMENTAL STORE

1906

### THINK OF IT

Time waits for no man. If you want to improve your leisure time, try a good conceivable drive behind other men's horses.

The Tally-Ho Bus will pass passengers over to the hockey match Thursday night, January 4. Phone us to call for you.

We aim to please our patrons. That's why we are doing the business.

EDMONTON LIVERY  
W. J. HORNER Proprietor



## TWO ACCIDENTS ON STRATHCONA HILL

### Party of Pythians and Passengers from Late Train Thrown Over the Grade

party required medical attention.

The second party to meet disaster on the road between this city and Strathcona, neither of which were serious, although either one might easily have been fatal.

The first accident occurred at about eight o'clock in the evening to a wagon load of Pythians, who were on their way to the city to attend the joint installation of officers, which took place in Houston's hall last night. They had just started down the hill on the other side, when the wagon began to slew from side to side on the road and just at a critical moment a wheel broke and precipitated the dozen or more Knights of Pythias over the bank. Several of them were more or less shaken up, but W. L. Scanlan, of Strathcona, was the only one so unfortunate as to be seriously hurt. Mr. Scanlan had a wrist badly sprained and had to have medical attendance. Fortunately Dr. McIntyre was among the party and the injured man was brought at once to Edmonton and received such attention as enabled him to attend the installation, notwithstanding his injuries.

None of the other members of the

### PONOKA BRIEFS

Ponoka, Jan. 8.—The log trade has been flourishing for the past few weeks, and last week our local butchers shipped no less than four carloads mainly for the British Columbia market.

The amount of fish being caught in Battle Lake is quite large. Messrs. Alger & Co. are finding a ready market. They have shipped several tons of white fish.

In the departure of Miss Stretch and Miss Spackman, the Baptist and Presbyterian churches lose their organists. The former lady has gone to take a six months' music course in the Alberta college, Edmonton, while Miss Spackman pursues high school studies in Lacombe.

J. D. McGillivray, who has a large business in the new town of Stettler, east of Lacombe, returned Saturday from a week's sojourn there. He gives a glowing account of the rapid development taking place there.

Weather conditions are perfect, but the farmer's prayer is for more snow. A number of ranchers are getting their marketable cattle ready, as prices are quite satisfactory, and they can have the beef in first class condition at little or no expense, practically no feeding being necessary.

After a number of protracted meetings the Ponoka Farmers' Association has got to work. They intend opening a warehouse in town at an early date, and will, besides, deal in stock and produce extensively.

Chas. Hyde and David Stewart returned Saturday from a visit to friends in Iowa. They have been in this country for several years, and are making their way in the Blindman district, where both own goodly tracts of land.

The annual general meeting of the Alberta Mutual Fire Insurance Co., will be held in the offices of the company here on Tuesday January 16, at 2.30 p.m., for the purpose of electing officers and transacting other business. Every member is requested to be present.

### NEW YEAR'S GIFTS CHEAP.

WE OFFER ALL

### FANCY CHINA AND TEA SETS AT COST THIS WEEK

Wishing one and all the compliments of the season.

The Whitelaw Co., Ltd.  
Phone 31a. Fraser Block.

## REGINA ROBBERS SHOOT JANITOR

Regina Branch of the Bank of Montreal Broken Into. Robbers Interrupted—Exchange Shots With Watchman

Regina, Jan. 8.—The office of the Bank of Montreal here was entered by burglars this morning and Geo. Jackes, janitor, and watchman, was shot in the leg when he interrupted proceedings. He was afterwards rendered insensible by a sand-bag. The burglars entered the building through the rear window. Jackes was aroused and started to go down stairs. One of the burglars fired and the bullet struck Jackes. The latter returned the fire but did not do any damage. He was then felled by a blow on the head. The burglars scrambled out of the building and Jackes fired another ineffectual shot at them. The noise attracted the police but the burglars made their escape. Jackes was unconscious thereafter and was sent to the hospital. The bank is now occupying temporary offices while the new building is being erected and the burglars probably thought the accommodation was poor. It is supposed that they were itinerants. Jackes has furnished a good description of them, and the police at outside points are on the lookout.

RED DEER NEWS

Rod Deer, Jan. 8. (Special to the Edmonton Bulletin)—H. H. Raikes of Pine Lake, in town.

A large steel smoke stack has been erected at the new mill.

Mr. Christie of Windsor, Ont., representing the Stevens Paint Co., is in town. He intends locating his family at Calgary.

Geo. S. Wilkins left for San Francisco, Calif., for a few months' holiday. Mr. F. E. Wilkins will join him in a week or two.

R. Wilton and wife left on Saturday for Vancouver. Mr. Wilton, we are informed, has been offered a position in that city and may remain there.

R. Jarvis and wife left Saturday for Banff.

Charley Reed left for Vancouver yesterday. He is trying to locate a market for western stock.

It is rumored that another chartered bank is to be opened here, but nothing definite is known as yet. Gaetz Bros. have had the waterworks connected with their place of business.

Mrs. Darfoot has been appointed on the teaching staff of the Red Deer school.

Reports are coming in from Cypress Lake, the Red Deer summer resort, that the country around there is becoming infested with timber wolves. One young lady was followed to her home by a pack and a man was attacked while crossing the lake and just managed to stand them off until assistance arrived.

Hill & Horn have moved their stock of groceries into the premises recently occupied by Butcher & Publow. This enlarges the capacity of their store exceedingly.

H. Mohring and J. A. Jansen are guests at the Alexandra.

T. Tom Atkinson of the Queens Hotel, Wetaskiwin, has been spending the past week in town.

C. M. James of Vancouver, B. C., is staying at the Arlington.

S. Woldhouse of Calgary is in town.

Red Deer gives promise of another busy building season.

Heintzman & Co. Piano that hasn't already been said, and it can't be done. The

## HEINTZMAN & CO. PIANO

(MADE BY YE OLDE FIRME OF HEINTZMAN & CO., LIMITED)

during its half-century of triumphant existence has been played and enthusiastically endorsed by the world's great artists. And so when one merely mentions the name "Heintzman & Co." he conveys to the intelligent listener everywhere—at home and abroad—all that could be said in column after column of rarest and most enthusiastic praise.

Sole Agents—THE DOUGLAS COMPANY, LTD.  
Edmonton and Strathcona

EDMONTON'S POPULAR STORE

## Manchester House

EDMONTON'S POPULAR STORE

(ESTABLISHED 1888)

## BIG REDUCTIONS

In all Lines of Winter Goods will be the order of the day from now on, and if there is anything you require in the following lines be sure you give us an early call.

LADIES' CLOTH COATS

FURS OF ALL KINDS

CHILDREN'S CLOTH COATS

OVERSHOES AND RUBBERS

FELT SHOES

CHILDREN'S BEARSKIN COATS, Etc.

COATS, Etc.

ALL THESE LINES WILL BE SOLD AT GOOD BIG DISCOUNTS FOR THE NEXT THIRTY DAYS.

W. Johnstone Walker  
THE MANCHESTER HOUSE

## WILL KEEP UP THE VIGOROUS SETTLEMENT POLICY

Aggressive Immigration Campaign Will be Continued in an Effort to Secure British Settlers

present would say little about what was decided upon, it is understood that the decision was arrived at that there should be no relaxation in the aggressive campaign for immigrants pursued in Great Britain last year. It was felt by those present at the conference that the immigration from foreign countries would come through the natural channels, but Englishmen have such terrible ideas of Canada that a certain amount of education will be needed with them. Speakers will accordingly be sent over, and meetings will be addressed, where the people will be told of the fertility of the Canadian West and of the land of opportunity.

Two years ago the greater part of the immigration campaign was carried on by distributing literature, and last year that was supplemented by the sending out of speakers in greater numbers. It turns out that the last-named campaign was the more successful. The prospective settlers in Canada preferred to have themselves there, in order that questions might be asked and information received from men who had been in Canada. Literature they said so easily exaggerated, and they would be inclined to believe only small portions of it.

Prospects for a large increase in the number of settlers from Great Britain are excellent. The campaign of education promises to be an extended and successful one.

His Lordship took great interest in the discussions and went away thoroughly satisfied that everything possible would be done to bring out settlers to Canada.

## EXECUTION OF TRUSTS

An individual may die, he may abscond, he may be guided by favoritism in administering your estate.

A Trust Company endures for generations—carries out the very letter of your bequests.

## National Trust COMPANY LIMITED.

Corner Jasper avenue and First street.

A. M. STEWART,  
Manager,  
Edmonton Branch.



### BREAD

### CAKES

### PASTRY,

ETC.

We use nothing but the best of materials and guarantee everything we turn out to be WHOLESALE AND PALATABLE.

APPLE PIES a specialty.

Try our GOLDEN ROD CAKES, only.

15 cents each

HALLIER & ALDRIDGE,  
Fruiterers and Confectioners



## Our Sale and Want Column

Two lots near C. N. R. \$750 each; terms.

One lot near Alberta Hotel \$900; terms.

A Snap—New house, seven rooms, just finished, \$1800; terms; the lot is high and dry.

On Jasper avenue, several splendid twenty-five, thirty-three and fifty feet frontages, and close in. The prices are low and terms. Save seafers in the spring at well advanced prices.

Special offer—25 feet frontage near Post Office on Jasper avenue, for \$10,000. Good terms. This will be pleated up quick.

First street. Several good propositions at \$200 per foot frontage, terms.

Warehouse sites. Facing the C. N. R., 2 lots, 150 foot frontage on Mackenzie for \$8,000, also top of Fourth street and also two lots 150 foot frontage on Mackenzie for \$3,500 top Fifth street.

Wanted. Scrub for 240 acres, at once. Reasonable price paid and all in cash.

For cash only. We can sell you 20 lots on the North estate for \$1,000 each. It is impossible to get anything to test this proposition in Edmonton real estate market. Only fancy—\$55 per lot. Owner must have money by 21st December, hence the sacrifice.

Here is another good thing: Two high and dry lots across the C. N. R. track for \$750 each and terms. Have you noticed the rise lately across the track? We have several single lots there at \$750, terms.

Special attention. Two lots close in, on the River. Lots for \$750, very easy terms. These are worth \$900.

Several lots on First, Second, Third and Fourth streets, West End, south of Jasper, from \$2,000 to \$4,500 each. All good safe buying and sure of increase in value before many months.

Improved farms. There is sure to be a rise of value in the spring. We have several farms at present in Stony Plain, Clover Bar, and Sturgeon. What we cannot show you in great value will be had in less time. Find value from \$10 to \$40 per acre and close in to Edmonton City.

Unimproved farms. We have several large tracts of country lying along the new railroad line from \$8 per acre and easy terms. The best of deep black loam and clay, subsoil and partly clear of brush, plenty of good water.

**The Seton Smith Co**

Red Star Land Office

McDougall Avenue, Edmonton, P. O. Box 588



**FEELS GOOD**  
to feet and fingers. There's a silky softness to

**Dominion Brand" Hose**

that means foot comfort—as well as wear and warmth.

The "Dominion Brand" Hose—  
and look for  
"The Tag That Tells" on every pair.

**Abbey's Effer-  
vescent Salt**

is recognised as the best Saline in the World. Like Admiral Lord Nelson, it is known as the Salt of Salts—being considered the best of their kind.

Nelson "The Salt of Salts" among Sailors!

Abbey's "The Salt of Salts" among Salines!

25¢ and 60¢ a bottle

**Wood's Phosphatine**  
The Great English Remedy.  
A specific for all forms of  
Neurasthenia, Mental and  
Physical Weakness, Mental and  
Physical debility, Effects of Alcohol or  
Drugs, all of which lead to Convulsions,  
Insanity, Insanity and an early grave.  
It is a safe, simple and effective remedy  
and can be used internally or externally  
in any form of skin disease. Price 25¢  
each. Sold by druggists or mailed in plain  
packaging on receipt of price. Write for sample  
to Wood Medicine Co., Windsor, Ontario.

Sunlight Soap is better than other soaps, but is best when used in the Sunlight way. Buy Sunlight Soap and follow directions.

## CANDY & CO'Y,

P.O. Box 93 PHONE 219

House and three lots, Sixth street, west end, \$8,500.

House and lot, First street, \$2,400. Improved farm, nine miles from the city; 240 acres broken, three hundred and twenty acres.

Half section of first-class land. Only eight miles from the city; \$15 per acre on easy terms. This is a good farming district and the terms are exceptionally easy.

Improved Farm, nine miles from Strathearn. Sixty acres broken, house; creek runs across corner, fenced. \$13.50 per acre. Good opportunity for a young man. \$700.00 cash and the balance easy.

Clover Bar. One of the best farms in this noted district for \$80 per acre. 120 acres broken, creek; large frame house; plenty of good stabling.

Four hundred acres, close to the city, suitable for subdivision. Several good buildings on it. This is west of the city and a first-class investment.

## F. Fraser Tim's

Opposite Post Office, Edmonton

### AGENT FOR

Sun Life Insurance Co. of London, England. Phoenix Fire Insurance Co. of Brooklyn. Insurance Co. of North America.

### FOR SALE

City Lots. Farm Lands. Fort Saskatchewan town lots, all \$500, prices \$50 and up; reasonable terms; this property is one of the best investments that can be made.

## F. Fraser Tim's

### For Family Colds

A reliable cough and cold cure should be always in the house ready for use the moment the first symptoms appear.

It is always easier, cheaper and better to check a cold in the very beginning.

Shiloh Consumption Cure, the Lung Tonic has been tested for thirty-three years, tens of thousands of homes in Canada and the United States to-day are never without it.

The ex-Prime Minister of England a short time ago said as follows:

"It is an old error to suppose that he does a service to temperance who does a personal injury to the licensee or brewer. Believe me no moral reform can be raised upon foundations like those. The growth of temperance among our people, one of the greatest and most beneficial changes that has happened in my experience is not due to preaching based upon doctrines such as that, and I firmly believe that those who try thus to associate in an undissoluble union, the injury to a class with no danger to public morals may succeed, indeed, in injuring the class, but will leave public morale where they were so far as temperance is concerned."

I am in favor of temperance in all things, but the agitation which some are endeavoring to foster is a serious evil. It fills the community with bitterness, and asks good citizens to cast aside public duties with the one object and that is to kill the liquor dealer. It breeds hypocrisy; it is a wrong, it is unfair, it is a confession of an asset accumulated with the aid and consent of the law, and the late Arch Bishop Magee was correct when he said, "I would rather see England free than England sober."

A doctor writes: "Shiloh's Consumption Cure is sold in every drug store for Colds on the market. Once used, my customers will buy no other."—L. E. Eddy, Nanawawa, Ont.

If it were anything, but the best would it not be? Try it in your own family. It is an old error to suppose that he does a service to temperance who does a personal injury to the licensee or brewer. Believe me no moral reform can be raised upon foundations like those. The growth of temperance among our people, one of the greatest and most beneficial changes that has happened in my experience is not due to preaching based upon doctrines such as that, and I firmly believe that those who try thus to associate in an undissoluble union, the injury to a class with no danger to public morals may succeed, indeed, in injuring the class, but will leave public morale where they were so far as temperance is concerned."

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I am yours truly,

### RE-LIQUOR LICENSES

To the Editor of the Bulletin:

Dear Sir: In a recent issue of your paper some letters appeared in connection with the granting of liquor licenses in this city. Because sir, the liberty of the subject is dear to me and tyranny is odious and because I know that there is a rough equity in the minds of most men which always hesitates to except even moral reformation at the cost of injustice, I am constrained to write as follows:

I think it is a fair principle that if a man goes into a business that has the sanction of the law, and has been compelled to spend considerable sum of money upon the premises to conform to the requirements of the law, the citizens should not cause him any deprivation unless he is guilty of violation of the law.

At this time Edmonton is threatened with a state of congestion in the matter of accommodation, the city is growing beyond the horizon of little men and little ideas; and if it is a fact that she is going to be more than a provincial town, it would be in the interests of the community that the number of licenses be increased and that as speedily as possible. There is no doubt that an unlicensed house brought into competition with a licensed house cannot be maintained at a profit, and be equal in respect to board and lodging, besides being up-to-date and attractive, if so I have never seen it.

Why should a few, call them fanatical individuals, if you like, cause annoyance and trouble, who thinking themselves better than their neighbors and intolerant of any indulgence, impose on others restrictions which to many are an incentive rather than a curse. Men and women will never be made temperate by any system of curtailment of their rights and privileges.

It is not restriction of licenses that is wanted, but a regulation of the license itself. I cannot conceive how anyone in his sane senses can advocate the abolition of the issuing of licenses, unless he wishes every nook and corner of the town turned into a low shebeen, where not only drink would be sold, but all sorts of vice would flourish. If such a scheme were adopted cities would soon be over-run with speak-easy joints and dens of many colors.

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I am yours truly,

A. W. TAYLOR,

Dr. M. de Tro

Office on Jasper street, first door beyond Klinstino, going east, west of gas derrick.

## SHILOH

### LISTEN

I will say to the public in general I am now ready to treat any and all kinds of diseases, and do you know anything to my office that I cannot relieve and cure if my advice is strictly complied with, providing it is a possible curable case. It matters not of how long standing or how hopeless the case may seem; those cases are preferred.

All I ask is to have you give me a chance to substantiate my assertions.

I also have bathing facilities for the public.

Dr. Roy.

I will say to the public in general I am now ready to treat any and all kinds of diseases, and do you know anything to my office that I cannot relieve and cure if my advice is strictly complied with, providing it is a possible curable case. It matters not of how long standing or how hopeless the case may seem; those cases are preferred.

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I also have bathing facilities for the public.

Dr. Roy.

Dr. Roy, who has been in New York for the last two months wishes to let his clients know that he will be in his office for consultation as before from 2 to 5 every day.

Specialties: Surgery and Diseases of the Eye, Ear, Nose and Throat. Private residence for some time will be at Mrs. Harrison Young's on Fifth street, Telephone: Office, 88; Residence, 188.

Dr. Roy.

Edmonton Industrial Exhibition Association

The adjourned Annual General Meeting will be held in Gariety Hall at 2 p.m. sharp, MONDAY, 8th JANUARY, 1906.

Every shareholder is requested to be present.

F. FRASER TIM'S,  
Secretary-Treasurer,  
Edmonton, 14 December, 1905.

### EDMONTON ST. ANDREW'S SOCIETY

Edmonton, Alta., Jan. 8.

A general meeting of this society will be held in the city council chamber on Thursday evening at 8 p.m. All members are requested to attend and all Scotsmen wishing to become members will be welcome.

By order  
HARRISON LYONING,  
Secretary,  
dy 7-9 chg

### STRAVED

A black curly dog, little white on the throat. Anyone harboring the same after this notice will be prosecuted. A Bruce Powley.

LOST  
Between post office and Fifth street a Japanese leather pocketbook. Kindly return to Balfour office. dy 4-9 pd

### WANTED

Position as housekeeper, or cook in hotel. First class references. Apply Box 100, Bulletin. pd 6-7 dy

### HARNESS MAKER

Any good harness maker out of a job can get a steady position at the Great West Saddlery Co., Ltd.

### WANTED

A place in small family by an English girl. Hannah Williams, Box 436 dy 4-5 chg

### WANTED

Position as cook in hotel or camp. Apply Wing Lee Laundry. Quong Lung, dy 4-9 pd

### WANTED

Twelve good axe men for survey work. Apply C. E. Meine, Windsor hotel Edmonton.

### WANTED

Position as book-keeper, by unmarried man, 24 years of age, over 21-22 years experience. Capable of taking charge of any set of books. Best of references. Address Box 214, Edmonton. dy 2-4-6-8-10-12 pd

### STOVE WOOD SAWED

By the day, or per single cord, mica length, 50¢, into four lengths 60¢, per cord. Stove wood for sale. Apply Garspy & Lessard. Address Box 173, Edmonton. dy 6-7 pd

### FOR SALE OR RENT

A good milch cow, and a team of medium sized work horses true to draw. Corner of Boundary avenue and Wilson street, dy 6 pd.

### WANTED

Strong young man to drive delivery wagon, must be accustomed to horses, willing to work and know the city. Apply to Joseph Hehsdoerfer, Jasper street, dy 5-19 chg.

### FOR SALE

Empire typewriter, almost new, cheap for cash. Apply Mrs. J. F. Allen, corner Namayo and Boyle streets. dy 5-10 chg

### TO LET

Rooms for light housekeeping, modern conveniences. Apply to H. Gordon, Fraser avenue, one block north of railway, dy 5-6-7 pd

### TO RENT

Two well furnished bed rooms with furnace and electric light. Sixth street, W. third house north of Athabasca avenue. dy 4-5-6 pd

### FOR SALE

Team of horses, age 8 and 9, weight about 2,000, good for any kind of heavy work, price for cash \$225. Weht. Agricola, dy 4-5 pd

### FOR RENT

To let one furnished room, private house, comfortably heated. P. O. Box 572, dy 3-9

### LOST

A brown spaniel dog. Finder return to Jos. Charlebois, and reward dy 4-11 chg

### ROOMS FOR RENT

Nicely furnished in modern house on Fourth street, next to water tour, first house north.

### FOUND AS NURSE

An English nurse fully certified would be glad to find a vacant room in Canada. Please see particulars to G. M. Edwards, 30 Prices Avenue, Cliftonville, Margate, Kent, England. dy 2-3 chg

### FOUND

On Jasper avenue near Bank of Montreal, fur gauntlet. Owner may have some on proving property and paying expenses. Apply Ross Bros. dy 301-302 pd

### TO LET

A black leather ladies purse containing a sum of money. Reward offered if returned to office of National Trust Co., Limited. dy 2-3 chg

### FOR SALE

A sum of money. Owner may have some on proving property and paying expenses. Apply Ross Bros. dy 301-302 pd

### TO LET

A black leather ladies purse containing a sum of money. Reward offered if returned to office of National Trust Co., Limited. dy 2-3 chg

### FOR SALE

A snap, two good lots, large cottage and stable. P. O. Box P.P., Edmonton, Alta. dy 291-302 chg

### FOR SALE

House alone, with annex, for sale, to be removed; cheap. Apply quickly, Dubuc & Dubuc, over Imperial Bank, Edmonton. dy 296-301 chg

### TO LET

Two rooms nicely furnished. Also two complete for house-keeping, to responsible parties, Fifth street, third house north of Jasper. dy 4-5 pd

## EVENING CLASSES IN

Shorthand, Typewriting, Book-keeping, Spelling, Composition, Writing and Commercial Law, in

## ALBERTA COLLEGE

FIRST STREET

Rates \$5 a month. Classes begin at 7:30

## JANUARY 3rd

in splendidly equipped rooms on the ground floor.

Day classes in all commercial subjects. Day and Evening Classes in PIANO, SINGING, VIOLIN, MANDOLIN, ELOCUTION and GUITAR.

For further information see the Principal.

**J. H. RIDDELL,**

## CANADIAN NORTHERN

## EDMONTON BULLETIN

DAILY—Delivered in City, \$4 per year. By mail per year, \$3.

SEMI-WEEKLY Subscription per year, \$1. Subscriptions strictly in advance.

BULLETIN CO., LTD.  
DUNCAN MARSHALL  
Manager.

TUESDAY, JANUARY 9, 1906.

## WHERE ARE THE RESOURCES?

"Montreal Gazette": The New Brunswick Government has issued its financial statement for the year ending October 31. The ordinary revenue is given as \$865,636 while the ordinary expenditure was \$874,415, which means a little deficit of \$8,782. There seems to have been borrowing, however, for expenditure on "capital account" that increased the debt by over half a million dollars, a considerable sum of a province of less than 350,000 people. Where then are those inestimable resources from which flow such streams of Provincial revenue? New Brunswick has control of the "public domain" and New Brunswick is behind the game. This was the kind of deal the Opposition sought to force on Alberta and Saskatchewan.

## A SETTLEMENT WITH THE G.T.R. IS URGENT

It is supposed that the present tour of Grand Trunk Pacific officials will be extended to Edmonton in connection with the pending agreement between the company and the city regarding the location of terminals here. In the interests of both parties it is desirable that this should be so and that a definite arrangement of this important matter should be made as soon as possible. The volume of business secured by the new company under the competitive conditions which will exist here at the completion of the line will depend largely on the convenience of the location of the terminals, while the part the road will play in the future development of the city will depend largely upon the same conditions. The former is for the consideration of the company; the latter for the consideration of the civic authorities, and both appear to call for the early completion of a mutually satisfactory arrangement.

## A KNOCK FOR PUBLIC OWNERSHIP

Toronto Mail and Empire: "The public ownership of utilities has its advantages, but it is not invariably a success. This we all know from our experience with the Intercolonial Railway, upon which we lost \$2,000,000 last year due to the circumstances that the company operated that line. From the village of Weston there comes a repetition on a small scale of the intercolonial story. That community was once the chief lighting and telegraph center but has just been struck. The plant cost \$8,819. The main tenance for five years was \$11,834, and there was paid out, in addition \$2,375 on the debentures. The total income was \$11,932. Thus there was an adverse balance of \$3,337 in the five years."

The debentures that are out call for \$7,725, and the plant, owing to depreciation and changes that have been effected in the machinery, is worth about half of its original cost, or \$4,000. It is stated that the people are in favor of selling out and buying light from a company. The trouble evidently has arisen from the failure to charge back enough to cover expenses and interest and to provide for renewals. This fault seems to be not uncommon where the public owns the utility."

It is not so long since Hon. R. L. Borden and his associates were posing before the electorate as the self-selected champions of public ownership. It is reasonable therefore to suppose that as the Mail and Empire is now assailing the cause of public ownership, there has been a radical change in the Opposition program.

## MR. HUAULTAIN'S PROPOSED CHANGE OF SPHERE

The friends of Mr. Haultain are anxious to have the ex-Premier withdraw from Saskatchewan Provincial politics and seek a seat in the Federal House. The Honorable Gentleman has so far given out no denial of such desire on his own part, and it is said that part of his business in the east at present is to confer with the managers of the Opposition party and ascertain what manner of reception he might expect should he succeed in butting into the House of Commons. Should it appear desirable to these gentlemen that he should do so it is expected that Mr. Haultain will contest the constituency of West Assiniboin, rendered vacant by the resignation of Premier Scott.

Mr. Haultain's friends appear to have concluded either that the chances of Mr. Haultain in Saskatchewan are nil or that the chances of the Saskatchewan Conservatives would be improved by his absence. Whatever may have been their motive, the proposal is an admission that the ex-Premier is by no means the "whole thing" in Provincial affairs that he has been represented during the past few months. As the head of a provisional Government with no one was disposed to find serious fault Mr. Haultain became possessed of a reputation far

beyond his deserts and which was disputed by the electors in the first clash of open strife.

The apparent acquiescence of Mr. Haultain is evidence that the Honorable Gentleman agrees with his friends as to his prospects in Saskatchewan and that he is also quite ready to have his future career determined by the supposed welfare of the party with which he has formed alliance.

## LOCAL OPTION IN ONTARIO

Local option was voted upon in 62 municipalities in Ontario on New Years day. Out of 40 places heard from 30 have given good majorities in favor of the bylaws, including the city of Owen Sound, the first city in Ontario to accept local option. But it was not won without a great fight. Against local option are Peterborough, Barton Township, each with six licenses, and Acton and Drayton, with three. License reduction carried in London, Oshawa and Peterboro, and votes to raise hotel license carried in Oshawa and Parry Sound. The following is the result of the local option vote:

## For Local Option.

Municipality	Licenses	Maj.	Min.
Owen Sound	... 13	454	56
Vaughan Tp. (Cook)	7	56	98
Pickering	... 6	56	73
Southwood (Elgin)	6	200	150
Nottawasaga (Simco)	5	150	130
Elmira (Perth)	5	95	100
Markham	... 5	40	50
Brudenell (Bruce)	3	70	73
Southampton (Bruce)	3	22	22
Arkonas (Lambton)	2	74	74
Ambleside (P. Ed.)	2	3 to 1	3 to 1
Endinburgh (Lambton)	1	2	2
Grimby	... 2	100	100
Southernburg (P. Ed.)	2	100	99
Stouffville	... 2	31	31
Thornbury (Grey)	2	19	19
Poet Township	... 2	41	41
Scarfefield (Peterboro)	2	19	19
Kepford (Grey)	2	19	19
Derby (Grey)	2	19	19
Osprey Tp.	... 2	105	147
McMastre	... 1	13	13
Ariana (Bruce)	1	102	102
Wade (Hastings)	0	102	102
Otonabee (Peterboro)	1	Big Maj.	Big maj.
Peterboro	... 1	59	59
Maple	... 1	59	59
Tara	... 1	33	33
Against Local Option			
Petrolia	... 6	2 to 1	2 to 1
Barton (Wentworth)	6	85	85
Acton	... 3	29	29
Drayton	... 2	116	116
Markham	... 2	53	53
Seneca (Halldemand)	2	53	53
Stanford (Welland)	2	121	121
Drayton	... 3	18	18
Omene	... 1	18	18
Frooges	... 1	18	18

## MACKENZIE RIVER PATROL

The Mackenzie river patrol from Dawson is becoming a feature of the winter work of the Mounted Police in the far north, and that put through last year caused considerable comment. This year a different route is selected to that of last year when the patrol crossed the range from the head of Twelve-mile creek. The Wind River pass, through which they cross the divide this year, is that on which so many of those who went in the winter to the route in '97 and '98 winter died of scurvy.

(EXPLANATION) He thinks there should be a debit against Capital Account for Real Estate sold, bearing difference between amounts transferred to credit of Capital \$14,098.94, and present amount of Real Estate Account \$10,176.01, or \$3,922.93.

Any authorized reserve must be included as liability in Current Accounts. If Current Funds authorized to be kept as Reserve—the \$7,925.16 is not in Reserve, and therefore, not accounted for.

43. Says debts of 1904 amounting to \$1,347.77 have been charged against Revenues of 1905.

44. The fiscal year of the Electric Light Operations ends Jan. 31st. He points that the Electric Light Statement submitted by Secretary Treasurer is not in accordance with the following:

## General Debenture.

Sinking Fund	1304 90	1257 92	46 98
Interest on Sinking Fund debts	2763 65	1303 37	1460 28
Instalment Debts (Prin and Int.)	4438 50	1407 09	3031 41
	8507 05	2710 46	4491 69
Total combined	6100 50	105 11	3309 91
	\$2815 57	\$7801 60	

## Local Impt. Debentures.

Sinking Fund	2685 48
Int. on Sinking Fund Debts	1316 94
Instalment Debts (Prin. and Int.)	2098 08
	2098 06

	1211 83
	2098 06

	6100 50	105 11	3309 91
	\$2815 57	\$7801 60	

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Store Opens 8.30 a.m. daily

## REVILLON'S DAILY STORE NEWS

Store Closes 6 p.m. To-day

## Men's winter CAPS

First class lines at  
1.00 and 1.25

## Men's Sweaters

In red, navy, brown and black. Large assortment to choose from. From 1.25 to 5.00

## Heavy Corduroy VESTS

Splendid Value at 3.00

## English Riding Breeches

In Corduroy, Whipcord, and genuine Bedford Cord. Well made with reinforcements. Prices ranging from 3.00 per pair to 6.50

These Goods must be Cleared

SAY, WHAT DO YOU THINK ABOUT  
THESE LINES

## LADIES' EVENING DRESS SLIPPERS

In Dongola, Kid, Enamel and Colored Suede.  
From \$2.50 per pair upwardsEVERSTICK RUBBERS. The Ideal. Low Cut  
Will not draw the foot

## LADIES' "JULIA MARLOW" BOOTS

In Dongola, Box Calf and Enamel

From \$4.50 Upwards

MEN'S BOX CALF  
Blucher Boots

Our 1906 Specialite.

ASK TO SEE THEM

A good thing to remember when you want

## Crockery

Is that we sell it, and it is satisfactory to know that  
you can get value to the last nickel in it, tooODD LINES IN  
SKATESLadies' Boys' and Men's Hockey  
In Our Hardware DepartmentDID YOU BUY THAT  
Footwarmer

Ask to See Them

## Door Checks

Close any Door gently, but positively close it.  
No slam. Do not get out of Order.

ALL SIZES. MANY KINDS. ALL PRICES.

## REVILLON BROTHERS, LIMITED

C. N. R. MAIN LINE  
DOES GOOD BUSINESSC.N.R. Officials Report Heavy Traffic  
Tri-Weekly Passenger Service  
Well Patronized

Winnipeg, Jan. 8.—The Canadian Northern officials state that business on the Main line between Winnipeg and Edmonton is very heavy and that the tri-weekly service is being taxed to accommodate the passenger traffic. The train reaches the respective terminals hauling about ten coaches and the sleepers always have heavy patronage. Freight traffic is usually brisk and includes the products of a wide territory in the Edmonton district. Battleford is also furnishing much business for the line.

It is expected that work on the construction of the new freight shed here will commence immediately. Hugh Sutherland, executive agent of the C.N.R. is at Toronto and it is expected that an announcement will be made regarding the terminal plans which have been decided upon. The general offices of the company are to be moved to the Scott building on Main street. The hotel which will be fourteen stories high, will front on Main street and the station will be at the rear facing down toward the present freight sheds.

The work of tearing down the old station will be commenced this winter and a temporary depot will be erected.

W. A. Brown, general superintendent is at Edmonton, but is expected home this week.

G. T. P. OFFICIALS IN WINNIPEG  
Winnipeg, Jan. 8.—Frank W. Morse, general manager of the Grand Trunk Pacific, arrived in the city this afternoon, his private car being attached to the transcontinental train over the Canadian Pacific. With the general manager are B. B. Kelliher, chief engineer, D. Tat, solicitor, G. U. Ryley, land commissioner, and G. A. McNeill, private secretary.

When asked if the matter of Winnipeg terminals would be dealt with during this visit Mr. McNeill said that he could neither affirm or deny anything on the subject, but would prefer to have Mr. Morse speak on the matter. It is understood that the matter of the Winnipeg terminals are to be taken up with the officials of the Canadian Northern and it is likely that some definite decision will be reached. Mr. Morse is having his car transferred to the Canadian Northern yards.

Carruthers,  
Round & CoBROKERS  
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The Canadian Bank  
of Commerce.Paid-up Capital ... \$10,000,000  
Res. .... 4,500,000Head Office, Toronto, Canada.  
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## SAVINGS BANK.

Deposits of \$1 and upwards received and Interest Credited twice  
a year.T. M. TURNBULL,  
Manager Edmonton Branch.

## NOTICE

The Alberta Mutual Fire  
Insurance Company

The annual General Meeting of this Company will be held in the office of the company at Edmonton, Alberta, on Tuesday, January 16th, 1906, at 2.30 p.m. for the purpose of electing officers for the year and for the disposal of other business.

Every member is requested to attend.

A. W. TAYLOR,  
Secretary.Edmonton, Alta.,  
1st January, 1906.

**SKUNK**  
Skins, HORSE HIDES  
and CATTLE HIDES  
and all other kinds of RAW FURS  
and Skins for trapping, 10 to 50% more money  
for you to ship Raw Furs and Hides to us than  
to sell at home. Write for Price List, Market Report, and about our  
HUNTERS' & TRAPPERS' GUIDE BOOK.  
Best thing on the subject ever written. Illustrations. 300  
Pages, 16mo. All kinds of skins, furs, traps, decoys, traps,  
secrets. Price \$1.50. To Hide and Fur Shippers \$1.00.  
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## Edmonton's Big Furniture and Carpet Store

We are now established in our new quarters in the Empire Block,  
and find it a real pleasure to show goods.

A big assortment of Centre Tables,  
in solid Mahogany, Curly Birch  
Weathered Oak, Fumed Oak,  
and Golden Oak.

SIDEBOARDS & BUFFETS.  
All new and pretty designs and in  
all finishes made.  
Our Dining room Furniture is  
complete in all lines. Extension Tables, Dining Chairs,  
Dinner Wagons, Buffets.



If you are in need of an odd piece  
of furniture for your home,  
now is the opportunity to se-  
cure one before stock-taking.  
The largest stock to choose  
from in the west.

WE FURNISH YOUR HOME COMPLETE.

## McIntosh &amp; Campbell

FINE FURNITURE, CARPETS, CURTAINS, LINOLEUMS AND OILCLOTHS.

Bulletin Ads. Are Business Bringers

# Ross Bros Limited

ARE  
**Stock**  
**Taking**

And when completed, announcements will be made in this space that will interest all who are going to need

## Hardware

Etc., this coming spring.

If you want

Building  
Hardware,  
Paints,  
Oils,  
Varnishes,  
Glass  
Tin Work,  
Plumbing

Get their prices before you buy elsewhere.

THE TRADE SUPPLIED

# Ross Bros. Ltd.

Direct Importers.

#### DIRECTORS ELECTED

The annual meeting of the Edmonton Industrial Exhibition Association was held yesterday afternoon in Garrey's hall.

The business transacted was the appointment of a new directorate and the appointment of a committee to meet the city council this evening and ask the Aldermen to take over the grounds and the fair enterprise on behalf of the city and conduct the exhibition as a municipal undertaking.

The directors appointed were: President, R. Secord; vice-president, J. H. Garvey; secretary-treasurer, Alexander Butchart; directors, John A. McDougall, T. W. Lyons, A. C. Emery, P. E. Lessard, J. B. Mercer, W. S. Robertson, J. H. Picard.

Jas. George acted as secretary of the meeting.

Of the directors appointed only two J. H. Garvey and W. S. Robertson, were on last year's board. The stock books were not produced in the meeting, but John A. McDougall stated last night that his firm now held all the stock except that in the hands of some forty shareholders.

The proposition which will be submitted to the city council this evening was not defined in writing, but it amounts to this, that the city will be asked to take over the grounds at \$60,000 or lease them at five per cent of the purchase price, which would be \$3,000 per year, and that the city take over the exhibition altogether and continue it as a municipal enterprise. The scheme that will be suggested to the council is that the city appoint a board of directors or trustees to handle the business of carrying on the fair and that the province of Alberta be asked to make a grant of say \$20,000 per annum toward the enterprise on condition that it be made the provincial exhibition of Alberta.

The committee which will place this matter before the council this evening consists of the president and vice-president of this year's board and the directors of last year.

The only other business of any importance that was carried out was a resolution to the effect that the outstanding 50 per cent still unpaid on the stock of the Edmonton Industrial Exhibition Association be called in. The money will undoubtedly be used to pay off the outstanding liabilities, so that if the city is to take over the grounds and fair, the transfer can be made without encumbrances.

#### WHEN SPORT FAILS

(Indian Head Videlte)  
Season after season the plaudits of the thousands at hockey contests in Canada are accompanied by a faint undercurrent of protest against the brutality of modern sports voiced here and there. Occasionally this undercurrent swells until it attains considerable volume, and then there is talk of changing the rules, expelling the worst offenders and enforcing other drastic remedies for what is suddenly and unanimously admitted on all sides to be a serious evil. We are inclined to think, however, that it is not so much defective regulations and inefficient referees which are responsible for the conversion of hockey sticks into bludgeons and the mistaking of an opposing player's stomach or head for the puck as a forgetfulness which is shared by spectators and players alike that sport is, after all, not an end but a means, a means in case of the amateur of obtaining physical health and strength by vigorous bodily exercise and in the case of the professional of providing an exhibition of skill and endurance.

#### K. O. P. OFFICERS INSTALLED

The open installation of officers of Jasper Lodge No. 6, Knights of Pythias, took place last evening in Houston's Hall. A very enjoyable evening was spent in dancing, about sixty couple being present. Clarke's orchestra furnished music. Several members of North Star Lodge No. 8, Strathecona, were also present. The following officers were installed:

H. Shaw, Master of Works.

S. Chamberlain, Chancellor Commissioner.

J. Paul, Vice Chancellor.

W. A. Irwin, Prokof.

Percy McCullum, Master at Arms.

Chas. Cover, Inside Guard.

J. C. F. Barr, Outside Guard.

J. E. Moore, Keeper of Records and seals.

M. E. Herrick, Master of Finance.

F. M. C. Crosskill, Master of Exchequer.

The degree of Past Chancellor was conferred upon H. Shaw.

M. E. Herrick was installed Chancellor Commander of North Star Lodge No. 8, Strathecona.

R. Hockley was installing officer, and was assisted by Mr. Coffey and Rev. Mr. George of Strathecona. Addresses were delivered by Judge Tipton, Past Chancellor, R. Hockley, S. Chamberlain, and M. E. Herrick, of Strathecona. Refreshments were served during the evening.

Premier Rutherford announced this morning that no date has yet been fixed for the sitting of the Alberta legislature, the Winnipeg dispatch published in an evening contemporary to the contrary, notwithstanding. He stated that so far it had not been considered in caucus, but that when Mr. Cushing Minister of Public Works reached the city that the matter will be gone into. As for the date mentioned, March 1, the Premier was of opinion that the House would be opened earlier than the third month.

# The Big Store

## STOCK-TAKING SALE STILL ON

From Now Until 15th inst all Lines of WINTER GOODS  
being Sold at a GREAT REDUCTION

We are offering LARGE DISCOUNTS on all FUR COATS, JACKETS, RUFFS, MUFS, ETC., LADIES' and CHILDREN'S CLOTH COATS, MEN'S SMOKING JACKETS and BATH ROBES, LADIES' DRESSING GOWNS.

Dress ends and remnants of all lines of dry goods.  
Felt and all heavy lines of shoes and slippers, all broken and odd lines of boots and shoes.

DO YOU WANT ANYTHING IN

## Crockery, China and Glass- ware or Toilet Ware.

NOW IS THE TIME TO MAKE PURCHASES AND SAVE MONEY

## McDOUGALL & SECORD



We Have Come  
—TO—  
Live with You

And have opened up a place of business in this city  
WAREHOUSES IN EDMONTON:

Back of the Union Bank in the A. Macdonald & Co.'s old premises,

We carry a full line of Cured Meats, Lard, and hog products, Cheese, Eggs and Butter Tubs, Boxes, Egg cases, Filters, etc.

We pay cash for Fresh Eggs and Butter at our warehouse in Edmonton.

J. Y. GRIFFIN & CO., EDMONTON.

**MATTRESSES** Wholesale and Retail  
Cosy Corners and Cushions. Old Mattresses Re-Made  
Factory:—  
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#### SHILOH

25c. with guarantee at all druggists

#### STOVEL

COMPANY

WINNIPEG, MAN.

#### LITHOGRAPHERS

ENGRAVERS ETC.

Cuts of all kinds

FOR LETTERHEADS, BILLHEADS &

ENVOLVES, PORTRAITS, STOCK,

BUILDINGS, SCENERY, ETC.

PRINTERS

WALTER SCOTT M.P.

"Don't have to do it any more."

WESTERN HOME MONTHLY

WESTERN CANADA'S ILLUSTRATED JOURNAL

GOOD, CLEAN, BRIGHT,

ILLUSTRATIONS ON EVERY PAGE

APPLY AT OFFICE OF THIS PAPER FOR CLUBBING OFFER.

Monkey Brand Soap makes copper like gold, tin like silver, crockery like marble, and windows like crystal.

# SUNLIGHT SOAP

Clothes washed by Sunlight Soap are cleaner and whiter than if washed in any other way.

Chemicals in soap may remove the dirt but always injure the fabric.

Sunlight Soap will not injure the most dainty lace or the hands that use it, because it is absolutely pure and contains no injurious chemicals.

Sunlight Soap should always be used as directed. No boiling or hard rubbing is necessary.

Sunlight Soap is better than other soap, but is best when used in the Sunlight way.

Equally good with hard or soft water.

\$5,000 REWARD will be paid to the person who proves that Sunlight Soap contains any injurious chemicals or any form of adulteration.

Lever Brothers Limited, Toronto



## A Man's Christmas

What Most Men Want for Xmas

Is Something they can Wear

XMAS NECKWEAR ..... from 25c. to \$1.50  
MEN'S HOUSE COATS ..... \$5 to \$12.  
DRESSING GOWNS, \$10 to \$15  
BATH ROBES, \$5 to \$8  
GLOVES, \$1 to \$2.75  
FANCY MUFFLERS, 50c. to \$1.50  
FUR COLLARS, \$4 to \$30  
FUR GAUNTLETS, \$3.50 to \$30  
FUR CAPS, \$2.50 to \$25  
FANCY SLIPPERS, \$1 to \$2.50

Any of these will make useful and acceptable Xmas Gifts

John I. Mills,  
Clothier, Hatter,  
Haberdasher.

EDMONTON - ALTAN  
THE Cross Pantorium  
Jasper Avenue,  
Clothes cleaned, repaired and pressed.  
PHONE 348.

MILNER'S COAL

LEAVE ORDERS AT  
BERG'S FRUIT STORE.  
Phone 67 Prompt Delivery

Milner & Co

The 99c. Store  
NOTHING OVER 99c. LOTS UNDER  
Egg Cups, 6 for 25c  
Tumblers, 6 for 25c  
Tinware, Glass, Crockery.

Ladies Shampoo &  
Manicure Parlors  
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MISS I. F. WILLS.  
Jasper Avenue, Edmonton.

The Edmonton Cartage Co  
CARTAGE AGENTS AND  
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Telephone 39 P. O. Box 41

Cook's Cotton Root Compound  
The only safe effectual remedy  
medium on the market for all  
cases of Skin Diseases in two degrees of  
strength - No. 1, for ordinary  
cases, 11 per box. No. 2, for Special  
Cases, 15 per box. Sold by all  
Druggists. Take a few drops  
of the compound; take no  
other medicine. Wm. Cook,  
Winnipeg, Ontario.

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Tickets to and from Europe and Africa can be bought and berths reserved at our office in Edmonton.  
UP-TO-DATE POLICIES ISSUED covering Fire, Life, Accident, Sick, Fidelity, Employers' Liability, and  
Plate-Glass Insurance. REAL ESTATE PURCHASED AND SOLD.  
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### The Bell Telephone Co.'s

LONG DISTANCE LINE SYSTEM, reaches every business man through their numerous Toll Offices and Exchanges between Edmonton and Calgary

People in the neighborhood of Calgary and Edmonton who are in need of a

## Cooking Range, Heater, Wood Cook Stove, or Warm-air Furnace

will do well by seeing the line of goods manufactured by the Guelph Foundry Co. of Guelph, Ont., and for sale at the Warehouses of THE McDONALD SIMPSON CO., CALGARY.

This firm will have complete control of the sale of the famous "Grand Idea" Cooking Ranges, which are fitted with duplex grates, to burn soft or hard coal and wood, the New Idea Hot Blast Heater, just the thing for front hall, dining room, parlor or sitting room.

GRAND IDEA RANGES are made in four sizes and sixteen styles, they are beautifully nickel and are built to satisfy. Burnt hot air is used to heat the house.

"BUY THE GRAND IDEA RANGE" "THE RANGE THAT NEVER FAILS."

FOR SALE BY THE  
McDONALD SIMPSON CO., Ltd., CALGARY

## THE GREAT WEST SADDLERY CO

### Start the New Year Right

## TRADE

With us. We wish you every prosperity.

The Great West Saddlery Company,  
Limited. Wholesale and Retail.

**EXPRESS** Ring Edmonton Express  
Phone 110 to have your Furniture  
or Pianos moved. Trunks to any  
Station Baggage Transferred to  
any part of the city P. O. Box 164.  
HOOVER & JOHNSTON.

## International Correspondence School

SCRANTON - PENN.

For full particulars write Home Office or the  
Local Representatives

P. D. McTavish - D. H. Galbraith  
CALGARY.

## A NEW BANK COMING TO EDMONTON, THE CAPITAL

The Northern Bank having purchased the  
STOVEL CORNER, the Assignee begs to  
Notify the Public that there is now on a

Slaughter Sale of  
Hardware

ALL NEW GOODS AND BEST OF QUALITY

## SPORTS

### HOCKEY

The first match of the season between the Rossland and Nelson teams in Nelson on New Year's day, resulted in a tie, six goals each.

There is some talk of forming a team among the employees of the Government offices in Edmonton. There are some old players in the offices, and a fast aggregation could probably be found.

The next game in the Peterson cup competition will be played in the Thistle rink, Edmonton, on Thursday evening. The Thistles are cut to win this game. Manager Griffiths has made several changes on the team. Armstagg has gone, but the Thistles have a good man in Arnold Johnson, who may take his place on the right wing. Arnold has turned up nearly every practice the team has had and if he does out the playing on Thursday night that he was famous for last year, he will be a fixture on the team for the rest of the season.

About the best practice the Thistles have held this season was last night, when all the players were out. The softness of the ice did not prevent the boys from making good use of their time. That they are receiving much encouragement from the citizens is evident from the crowd of spectators assembled last night. There was some curiosity, too, to see how "Rockie" Powers and Lane were showing up at practice. This is only the second time that Lane has appeared on the ice. Shortly after 8, Manager Griffiths lined up the Intermediates and Seniors in the following manner:

Grady goal Sutherland  
Banford point Haskell  
Lane cover point Goureaux  
C. Banford center Detour  
Cassell left Elgin  
Debson right Powers  
Clark right A. Johnson  
Arnold Burley looked after the play ers.

A player that excited much admiration was little Harold Grady, in the flings. Grady is only sixteen, and is a whiz kid. Last winter he played goal for the fast team from MacLeod. He has been playing with Alberta College this season, until his dexterity attracted some of the seniors and they resolved to give him a try. And he has proved that he can play senior hockey any time. He will probably defend the flings in the game on Thursday.

Reg. Elliott in his new place at centre showed up well, and it is not at all unlikely that he will hold that position down on Thursday. It was great to watch the playing of Powers and Lane. They are both heavy men and fast. A plucky chap is Clark of the Seniors. He has been playing with Powers last night. "Rockie" said after the practice that Clark held him down about as well as any check he ever had, and he has had some strong ones.

### CURLING

The ice last night was a little soft, for good skating, but three rinks bat tered for supremacy in the cup series with the following result:

C. L. Race, W. C. Robinson, Chas. May, skip 4. F. Wright, R. L. Haskell, W. C. Ibbitson, skip 10.

J. Young, E. G. Dobell, M. W. Webb, J. Thompson, skip 8.

V. Toole, A. West, C. Race R. Har disty, skip 10. J. Thompson, A. E. Potter, C. Nairn, A. C. Carmichael, skip 12.

The draw for tonight is:

Patent vs. Matz, Launder vs. Mercer,

Goode vs. McDonald.

For Wednesday, January 10:

Bellamy vs. St. Jeletti, Kinnaird vs. Studholme, Secord vs. Ibbitson.

HOW MUCH MONEY WILL THEY GET?

The wrestling match on Friday night is attracting a great deal of attention among the local athletic fraternity. The main question seems to be, "How much will they get? At a dollar a minute a couple of men as good as Racmer and Blatchford should be able to tear off quite a bundle of the long green, even should they fail to land the hundred.

The sole idea on the matter seems to be that the latter proposition, the possibility of Racmer and Blatchford staying out the hour or throwing Curran, is out of the question, but the facts of the matter put the thing all the other way. The fact that Curran has thrown the two men before and done it inside of thirty-two minutes, which would give him twenty-eight minutes to make the last fall, is by no means proof that he can do the same thing again. In

## Don't Forget Hockey Match

Strathcona vs. Edmonton  
Thursday Night

Thistle Rink

fact the oftener he throws Racmer and Blatchford the more they will learn about the game. The point is that Curran can learn nothing from them while they have everything to learn from him. One match is enough to give them a large education on how the Montana man works, and they go onto the mat next Friday night with an altogether different chance than they had on the last night. Another thing, they have had a chance to train a little, which should make a large difference. They went on last time practically without an hour's training, and the fact that they made the showing they did is a good guarantee of what they could do if they were in the same shape that the man from Montana was at the time they wrestled.

B. C. HOUSE MEETS THURSDAY, VICTORIA, B.C., Jan. 8.—With the advent of the new year, active preparations have been taken in hand for the opening on Thursday, the 11th inst., of the 1906 session of the provincial parliament—a session which it is generally believed will immediately precede an appeal to the country by the McBride government, and which will therefore be notable for such affecting railway legislation as may be expected to predispose the electors toward a distinctly insecure and meagre administration. At the time of Premier McBride's departure on his hurried visits to Ottawa, Montreal, Toronto, New York, Boston and other eastern centres, on purely departmental business as explained both by himself and by Finance Minister Tatlow, who accompanied him, the expectation was that the inevitable in the shape of a general election would be deferred as long as possible, and the premier himself was the authority for the prediction that the forthcoming session would be a very short one. However, since the return of the chiefs of government from the mysterious east, where they called upon numerous heads of railways, both present and prospective, merely as a matter of common politeness, as the premier has since explained, the situation appears to have changed, and it is now to be a protracted session—also a general election shortly afterwards, to take advantage of alleged disaffections in the Liberal ranks and a supposedly favorable psychological moment in the fortunes of Canadian Conservatism.

Besides the estimates, which will be brought down as speedily as possible, and the railway legislation which will take the reverse procedure, the government program will no doubt be largely composed of measures for the rectification of established blunders in past legislation. There is the big blunder in the matter of the Southeastern Kootenay coal and oil prospecting leases to be disposed of. There is the similar worst-than-blunder in the issuance of trap and shore fishing licenses, upon which fees of over \$100 were obtained for powers which the government had not the slightest title to dispose of. There are anticipated to be no material alterations contemplated with regard to the assessment and taxation laws, although the adopted heavy increases were undoubtedly as necessary as possible to restore to the credit of the provinces in the money market. No changes are contemplated in the much-criticized laws dealing with the lumbering and logging industry. This game law will receive the annual trimming, and a bill will be introduced in the Legislature to amend the game laws, "Forward" by Hon. Mr. Fulton upon a report now in preparation by Dr. C. J. Fagan, secretary in the provincial board of health for the purpose of safeguarding the people of British Columbia against poison and other deleterious constituents contained in what are known as patent medicines.

The draw for tonight is:  
Patent vs. Matz, Launder vs. Mercer,  
Goode vs. McDonald.

For Wednesday, January 10:

Bellamy vs. St. Jeletti, Kinnaird vs. Studholme, Secord vs. Ibbitson.

Head Mistress: Miss Pargiter

The New Term Begins  
JAN. 15th, 1906, at UPDOWN

Pupils are taken from 8-15 years.

Fees, etc., on application

Evening Classes in French or German for Students

\$5.00 per Term of Ten Weeks  
for two or more Students

WRITE FOR PROSPECTUS

TRY THE

Alberta Tin Shop

Hooper's Old Block.

J. A. STOVEL,

Manager.



## A New Year's Opportunity

to acquire a home of your own, or to invest your surplus in real estate should not be neglected, especially as at our office you will find several chances for investment that may not come your way again. Call and look over what we have to offer in desirable property at most liberal terms.

Here are a few of the many on our large list:  
Several lots on First street ..... \$ 200 per ft.  
Corner and Inside on Second street ..... \$10,000.  
Six-roomed house, Block Four ..... \$ 2,000.  
Main street Lot, close in ..... \$6,500.  
Main street Business Corner ..... \$ 1,000.  
Six roomed house, Block seven ..... 3,600.  
Warehouse Sites on Third and Fourth streets ..... 4,000.  
A large list of West End Residential lots from ..... \$350 each.

### SOLE AGENTS Norwood Estate

Lots from \$70.00 to 150.00 each. Terms: 10 per cent Cash, \$5 per Lot per month without interest.  
These Lots are all inside City Limits, and will give you a handsome return on your Investment.

EDMONTON REAL ESTATE CO.  
PHONE 299.  
P.O. Box 414.

LeMAISTRE & WITHYCOMBE,

## REAL ESTATE.

List Your Farms and City Property with us.

LeMAISTRE & WITHYCOMBE

## Christmas Greeting

Christmas is upon us, the New Year approaching, and we wish to thank the people of Edmonton and of Edmonton district, for their patronage during the past year, and bespeak your cordial support during the coming year. We wish you all a Merry Christmas and a Happy and Prosperous New Year.

John Sommerville & Sons

Limited

Telephone 109

### CHRISTMAS

## Fruits & Candies

ORANGES APPLES GRAPES  
And FRUITS of ALL KINDS

CADBURY'S and WEBE'S  
Highest Grade of CHOCOLATES

GILBERT BERG - CONFECTIONER

YOU DON'T OFTEN MEET  
finer turnouts than we have for hire by the day, half day or hour at our well equipped livery stable. In fact a great many people express surprise at the stylish appearance of our horses, carriages and rumblets, often mistaking them for those privately owned. Get our prices for short or long periods and telephone engagements at your convenience.

J. H. McKinley, Prop.

Buy Your Christmas Presents Early and Get a Good Choice.

Just opened up a nice line of goods in Bamboo and Burnt work, Centre Tables, Umbrella Stands, Easels, Fire Screens, etc. Also a nice line of Centre Tables in Q. C. Oak and Mahogany. A full line of elegant Rugs Mats and Oak Square, together with our usual full line of fine Furniture, Beds, etc. GEDS FROM \$4.00 UP.

THE EDMONTON FURNITURE CO

Namayo Avenue, Near Jasper

# Bank Of Montreal

ESTABLISHED 1817

Capital all paid up \$14,400,000  
Reserve Fund \$10,000,000  
Balance Profit and Loss \$583,190

## HEAD OFFICE--MONTREAL

Rt. Hon. Lord Strathcona and Mount Royal, G.C.M.G., PRESIDENT  
Hon. Sir George A. Drummond, K.C.M.C., VICE-PRESIDENT  
E. S. Clouston, GENERAL MANAGER

Branches and Agencies at all principal points in Canada.  
Also in London, England  
New York, Chicago and Spokane  
And Newfoundland.

Traveler's Circular Letters of Credit and Commercial Credits  
issued for use in all parts of the world  
Collections made on favorable terms.  
Drafts available at all points in the United States, Europe  
and Canada and in Hong Kong  
Interest allowed on deposits at current rates.

E. C. PARDEE,  
Manager Edmonton Branch.

## L. C. SMITH &amp; RBO'S.

TYPEWRITER

## WRITING ALWAYS IN SIGHT

Twenty of these Machines in  
use by the Provincial Government  
at Edmonton.

## CALL AND INSPECT

R. A. ROBERTSON,  
Sole Agent - Edmonton

## MONEY TO LOAN

on Farm and City Property  
No Delay—Lowest Rates  
Lowest Expense

Invested Funds = \$24,500,000

4%

Allowed on Deposits  
of \$1 and Upwards  
Interest Com-  
pounded half-yearly

Paid-Up Capital = \$6,000,000  
Reserve Fund = 2,000,000

## Canada Permanent Mortgage Corporation

HEAD OFFICE—TORONTO  
R. S. HUDSON & JOHN MASSEY, Joint General Managers.  
BRANCH OFFICE for Alberta—Imperial Bank Block, Edmonton  
C. W. STRATHY, Manager.

## Coal \$3.50 Per Ton

All Kinds of Coal for Sale by  
THE BUSH COAL COMPANY

Office Opposite Post-Office.  
West End Phone 247  
Central Phone 152

# C.N.R. STORE

and LUNCH COUNTER is on the  
south side of Jasper avenue,  
opposite Fraser Avenue.

After skating or at the theatre or  
any outing, you will enjoy a hot cup  
of tea, coffee, etc., with a nice piece  
of pie or sandwich, bon-bons or fruit.  
Light warm rooms, perfect cleanliness  
and moderate prices. We rent  
FANCY COSTUMES for MAS-  
QUERADE BALLS, ETC.  
FRUIT, FRESH CHOCOLATES,  
OYSTERS, GROCERIES

AUG. FIBIGER,  
Proprietor.

# LUBBOCK & MOFFAT

For Pictures and Picture  
Framing

PHONE 223.



## CELEBRATE THE

## NEW YEAR

by treating yourself and friends to  
a glorious dinner at Alberta Cafe. We  
have every conceivable delicacy, as  
well as the most substantial of viands.  
All kinds of good wholesome, well  
cooked food so that one meal is  
unparalleled for all that goes to make  
a dinner a gastronomic delight. Our  
table service is the best that skill and  
experience can make it, and prices are  
most reasonable.

Shell Oysters and Fresh  
Lobsters at Alberta Cafe

R. B. CRONN

will please note that all  
changes of advertisements  
must be received by us  
the day previous to in-  
sertion.

Mrs. K. E. Easton, teacher at the  
Athabasca Landing went out on today's stage.  
Miss McKernan, operator, went to the  
Landing on today's stage.  
Chas. A. Grant, of E. T. Bishop's law  
office is expected home tonight  
from a month's trip to Ontario.

## PERSONAL

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# ENGINEER KILLED IN C. P. R. WRECK

Engine Derailed by Snow Bank in  
Southern Manitoba

Winnipeg, Jan. 8.—Engineer R. G.  
Emerson of Lariviere was killed in an  
accident which occurred three miles  
south of Snow Flake on the Mowbray  
branch of the C. P. R. this morning.  
Emerson was running a north bound  
train which encountered a snow  
drift that had been packed with  
blown sand. The engine was derailed  
and toppled over on the hill. A bliz-  
zard was raging in the district and the  
snow was drifted into hard banks.  
The snow mixed with the sand was  
softer than the snow on the ground  
and the engine did not have it in position.  
The engine was placed on the rails  
this afternoon.

BRITISH ELECTION WRITS  
ISSUED.

London, Jan. 9.—King Edward, who  
has been absent in the country since

the Campbell-Bannerman cabinet was  
formed, returned to London this after-  
noon and held a meeting of the Privy Council at which the proclamation  
dissolving Parliament was signed.  
Immediately afterwards writs were sent to returning officers  
for the election of members of the  
new Parliament which by law  
will assemble within thirty-five days.

KENORA DEFEAT BRANDON.

Brandon, Jan. 9.—A crowd that  
filled every available space in the  
big rink saw the local hockey seven  
go down to defeat before the champion Thistles of Kenora by 6 to 1.

Scribes Set Type.

Montreal, Jan. 9.—The editors of  
the Montreal Gazette are setting  
type, 75 employees in the newspaper  
and job printing department being  
out on strike.

ANOTHER MAYORALTY  
CONTEST.

Regina, Jan. 9.—Ex-Alderman R.  
H. William and Dr. J. A. Graham  
were nominated today to contest  
the seat rendered vacant by the  
resignation of Peter McAra jr., who  
was chosen Mayor, Dec. 11. The  
voting takes place Monday.

DRANK METHYLATED  
SPIRITS.

Yorkton, Jan. 9.—Dr. I. F. Irving  
coroner, has received a telegram from  
Dr. Sommers of Sheba, Saskatchewan,  
reporting the death of three men from  
drinking methylated spirits procured from a drug  
store at Grandview, Manitoba. Dr.  
Irving reported by telegraph to Dr.  
Bruce, of Kamsack, Saskatchewan.  
The coroner will hold an inquest.

A STRATHCONA KICK

Chronicle: "The Edmonton press  
claim in their account of the New  
Year match in Strathcona, that no  
facilities were given the reporters  
from that side of the river, but they  
fail to take any count of the treat-  
ment meted out to Strathcona rep-  
resentatives in Edmonton.

The Chronicle reporter has only  
once received an invitation to any  
Edmonton function, and has always paid  
his way into hockey matches; and  
from inquiries we learn that this  
treatment has always been customary  
by the Edmonton public bodies towards  
the Strathcona press."

Something New  
For the

New-Year

When the mind is made up with  
new thoughts for the coming year,  
make up the body in new

CLOTHING.

It will be easier to keep resolutions to save money if it is done at the  
start. We sell at prices below the average. Here are

STYLISH, WELL-MADE, AND PERFECT FITTING  
SUITS AND OVERCOATS.

at figures much below the average.

IF THE HOLIDAYS CAME UPON YOU UNAWARES there might be some excuse for not being provided with suitable attire, but we have heralded their approach and prepared for your visit to the store by having just the kind of

SUIT OR OVERCOAT THAT YOU WANT.

The Crystal Palace  
Clothing Emporium

## CROWN LANDS INSPECTION.

Winnipeg, Jan. 9.—A party of  
eight husky Mounted Police from  
Regina, under command of Inspector  
Shaw, arrived in Winnipeg for  
their annual tour of inspection of  
the Crown lands of Manitoba.

MANITOBA WOMAN DRAPED  
SON

Portage la Prairie, Jan. 8.—A sen-  
sation was caused in the city today by  
a report that Mrs. Higginson, wife of  
one of the farmers in the district had  
been in a fit of despondency taken a  
quantity of carbolic acid and had suc-  
cumbed to its effects. The woman was  
living in a small house twenty miles  
from Portage la Prairie. She had  
been despondent lately, but no  
suspicion was entertained that she  
contemplated any such deed. Higginson  
went out yesterday afternoon and  
was gone half an hour. On his return  
to the house he was horrified to find  
that his wife had taken poison and was  
beyond recovery. Mrs. Higginson was  
fifty-five years of age and was  
resting on the sofa when she became  
connected with one of the oldest  
pioneer families in the district, named  
Byers.

NOTICE TO THE PUBLIC

Having purchased the blacksmithing  
business until recently carried on  
by Williams & Burns on Jasper Avenue,  
near Fourth street, and having  
some time since sold it to a  
blacksmith, he is prepared to do  
general blacksmithing, shoeing,  
wood work, painting, trimming, etc.  
Orders taken for new work. L. Mus-  
selman. dy 300-308 chg

## WANTED

Typewriter and stenographer, Ap-  
ply in handwriting to Drawer 14, Ed-  
monton P. O. dy 7 ft chg

LOST

From Rat Creek on December 31st,  
a pair of mules, bay and brown. Re-  
turn to Osburn and Horne.  
dy 6-11 pd.

LOST

January 3rd, 1906, a six tail coyote  
on Fox. Please return to the home  
of F. M. Davis, corner Seventh and  
Hardisty and be suitably rewarded.  
dy 6-11 chg.

LOST

A satchel containing furs on the  
Fort Saskatchewan trail, a reward  
will be paid on return to Roost Bros.  
Dan. Desfarais. dy 3-8 pd

WATCH REPAIRING MY SPECIAL-  
TY: SATISFACTION GUARAN-  
TEED; A TRIAL SOLITED.

Kenneth C. Pickel,  
The Cash Jeweler

OPPOSITE NEW MERCHANTS BANK



# Furnishings

## OFFICE SUPPLIES

It will pay you to see our Stock of these Goods; a large stock,  
well selected, and as cheap as you can find anywhere.

## McKenzie's Bookstore

# Saturday Bargains

at Gariepy & Lessard's

# HUDSON'S BAY STORES

## HIGH-CLASS

# CLOTHING

## AND MEN'S

# Furnishings

The High-Class Materials handled by us, and  
which has stood the test of over Two Centuries,

## Is A Guarantee

which should appeal to any man looking for a Suit  
of Clothes.

# OUR Stock Is Complete

And we handle nothing but the best

## Some Specials Just Received

Men's Tweed Worsted and Serge Suits, \$7.00 to \$22  
Men's Black and Navy Blue Serge at \$12.00;  
worth \$16.00  
Men's Black and Navy Blue Serge at \$16.00;  
worth \$20.00  
Men's Corduroy Suits at \$13.00; worth \$16.00

We have a full range of Buster Brown Suits,  
two-piece Suits and three-piece Suits.  
If your boy needs a Suit fetch him in

Men's and Boys' Reefs and Ulsters in Freize,  
Tweed, Knap, Duck, Corduroy, Leather.

In fact, anything you want in Clothing you  
will find here

## HUDSON'S BAY STORES

# Dodge's Celebrated Hygienic Bread

The only Machine-made Bread in the City. Mixed and made  
entirely by Machinery.

Orders should be placed at once for

# Christmas Cakes and Plum Puddings

Rye Bread Every Wednesday and Saturday

Ask the Driver for a Loaf.

Boston Baked Beans and Brown Brea  
on Sale Every Saturday

Advertisers

## SPECIAL AUDITOR'S REPORT ON CIVIC ACCOUNTING

### Detailed Report of Mr. A. C. Neff Regarding the Book-Keeping Methods Employed in the City Offices

To the Mayor and Council  
of the Corporation of the  
City of Edmonton.

Gentlemen,  
In accordance with instructions received I have read the three Reports made by your Auditor for 1904 upon the books and accounts of the Corporation, and upon the Financial Statements for the year ending December 31, 1904; also the reply made to the preliminary report by the Secretary-Treasurer, and the Report of the Finance Committee theron.

I have had the assistance of several interviews with the Auditor, going over his reports paragraph by paragraph, and taking careful notes of the interpretation put by him upon those paragraphs which had not been clear to me.

I have made a careful study of the whole system of book-keeping and financial management throughout, receiving such explanations as required from the Secretary-Treasurer and his staff.

I have found the Auditor's Reports not only voluminous, but exceedingly complex, and it has been necessary to analyse them to a simpler form in order to get the vital points exposed.

When I took up the matter I found that as the accounts for 1904 were not balanced in accordance with the Auditor's views, he had refused to sign the annual statements. The general tone of his reports is such that to print them with the statements would have made it appear outsider, as it did to me on first reading them, that there was something seriously wrong, thus opening the way to unfounded suspicion of the City's credit in the minds of ratepayers and investors. The Council were desirous of issuing and selling some debentures, but felt that they could not well do so until the statements were properly signed and certified for publication.

An enquiry of the Auditor I found that he had no doubt as to the accuracy of the statement of Cash Receipts and Disbursements, and as it appeared to me that that was the statement of chief importance, and the one in which the largest portion of the services for which he had been paid were involved, and in order to save the expense of a re-audit, I had him sign the Cash Statement and such other statements as he was willing to sign and a certificate covering the accuracy of the Cash Receipts and Disbursements and the posting, and had them presented to the Council in that form, so that the business might proceed.

The Auditor assumed the high authoritative ground of superior knowledge in criticising the technicalities of the balancing of the books and handling of certain account. For instance, in his second letter he says: "That the basic principles of a system of accounting applicable to any business are inviolable, etc." This sounds well as a theory, but there are usually several good methods of carrying out those principles in practice in any particular business, each of which may have its strong points, and there is no authority who may establish infallible standards, but we are left to personal choice of method, a matter of opinion or judgment based on experience and ability.

I quite agree with some of his suggestions for practical improvements, but I believe that if he had had more experience in municipal accounts as they are conducted in this country, and with the purchase and sale of debentures, he would not have "held up" the annual statement on questions which are largely matters of technical book-keeping, in which the public are not much concerned, and which should have been settled between him and

the Secretary-Treasurer, and the results reported.

I take it that the prime object of Municipal Accounts is to enable the Council and the electors to watch the Cash Receipts and Disbursements, and the Assets and Liabilities, more particularly *Available Assets* to meet *Current Liabilities*.

What an investor looks to for his security, is the ability of the municipality to pay the taxes required by the debt, as shown by a comparison of the annual Debt and other charges with the assessment.

I have not found either of these classes caring greatly whether there is a surplus or a deficit when comparing the assets and liabilities, because the assets representing a debenture debt are so largely of the nature of streets, sidewalks, sewers and what auditor calls "Concurrent" Assets, which could not be converted into cash, to pay debts, but simply show what became of the money. In view of this I entirely fail to appreciate the advantage to the credit of the City, which he suggests when he says in his first report that by certain manipulation of the entries for depreciation "there will be gradually built up a surplus of assets to be shown on the Balance Sheet each year indicating a firm financial standing and gaining for the city increasing prestige."

While I am favorable to it from a book-keeping standpoint, I have found very few municipal Treasurers in Ontario giving as much attention to balancing their books by keeping a Revenue Account and closing it off into Surplus or Capital or Reserve, or Balance Account as your Secretary-Treasurer has done. Of seven Ontario Cities (including Toronto and all the other larger ones) whose reports I have by me, or whose affairs I am familiar with, none report a Revenue Account; in fact the Edmonton Revenue Statement was the first I remember ever to have seen.

The Cash Statement and Balance is the one the electors are interested in.

Your City Charter Title XVI, Section 4, provides that: "On or before the first day of March in each year the auditor (or auditors) shall prepare (in such form as the council may be resolution direct) an abstract of the receipts, expenditures, assets and liabilities of the City up to the 31st of December of the preceding year including a statement showing the total amount of debentures authorized to be issued, as debentures actually issued these actually sold or otherwise, and how disposed of, and those remaining on hand, and shall make a special report respecting any expenditures made contrary to law and shall deliver the said abstract and report to the mayor who shall lay the same before the council at its next meeting."

There is no mention of Revenue or Capital Account in this section.

The Ontario Bureau of Industries require an annual statement of the Cash Receipts and Disbursements of Municipalities to be reported to them, but they make no distinction between Revenue and Capital.

I have adopted their form of statement as the best I have yet seen, but I make the subdivision, and show the total of Revenue Cash Receipts and Revenue Cash Disbursements as some indication of the character of the council's financial management, though I look upon "value received for money expended" as a better criterion. The Revenue Account thus shown is, of course incomplete as it omits balances over from the former year, Revenues not collected, and expenses not paid, but taken with the statement of Assets and Liabilities it answers all useful purposes.

I have thus endeavored to make it clear that if the City books pro-

perly provide for furnishing the Loss Account in commercial affairs, statements mentioned in the Charter they fulfil all legal and necessary requirements, and therefore that all questions in the auditor's reports dealing with the "Capital Account," as it is called, or with the balancing of "Revenue Account" or "Real Estate account," or "Sinking Fund Capitalization Account" into Capital Account are of secondary importance, mere matters of book-keeping economy, notwithstanding the great weight attached to them by the auditor. I, therefore, feel that they do not deserve the amount of attention which will be necessary in order to deal fully with the reports *seriatim*, and it would be much better if I were free to simply set forth my ideas of how the books and accounts should be conducted.

On going over the report of the Finance Committee on the Auditor's Preliminary Report, I find that they had reached what appear to me fair general conclusions on all main questions raised. In order to arrive at the vital meaning of each paragraph, I have had to condense the auditor's reports. In doing so I have eliminated most of the strong tone of fault finding which it bears, but feel that it can be spared, as not tending to the City's best interests. I have also inserted in their proper place the verbal explanations given me by him on the different questions. In order that his views as I have dealt with them may be available, I have appended my condensation. (See Appendix A).

Nearly all the questions raised by the auditor are based upon his own peculiar interpretation of how the Capital and Revenue Account are to be handled, as stated in the explanation to paragraph 2 in the Appendix A, that is, that Revenue and Capital Account be kept not as two distinct divisions of the accounts, but as two distinct and separate funds.

The one arising out of the annual Taxes and other Current Revenues, and the other out of the sale of debentures. It is this view which makes it necessary to balance down Revenue from year to year instead of closing it off into Capital or Surplus Account. It also makes necessary the transfer entries for Real Estate transactions which are described in Paragraph 7.

Nearly all the difficulties he finds in the statements arise from this source, and are, therefore, of his own creation. The only part they effect of the statements which are required by the Charter to be published is the balance of the statement of assets and liabilities, and I have pointed out that any surplus or deficit shown by it is of so entirely nominal a character that it cannot be relied upon as having any real bearing upon the condition of the City's affairs. I notice that Winnipeg shows a deficit. Toronto reports only its *available* assets and its *current* liabilities, and only reports the debenture debt separately by schedule, omitting entirely the assets it represents both fixed and current.

Referring again to Section quoted from the City Charter, Page 3, it will be seen that it was the auditor's duty to prepare the statements and not the secretary-Treasurer. They were therefore in his hands to report as he saw fit, for they are to be considered as his statements, and he could have no real ground of complaint so far as they are concerned.

Taking up the condensed report I agree with paragraph 1, but think the re-construction proposed by the auditor would have increased the difficulties of the book-keeping without benefit to anyone.

Paragraph 2. I see no object to be gained by the added inclusion of keeping the funds separate. No one is interested. The question of appropriation of debenture funds is much better handled in another way, which I will describe further on.

Paragraph 3. Very many business men fail to distinguish between Cash Receipts and Disbursements (or payments), which may include both Revenue and Capital items on either side, and Income and Expenditures (or Revenue and Expenses) which constitute a Revenue Account, or what we call a Profit and

Loss Account in commercial affairs, and which include open accounts as well as Cash Transactions. I notice the auditor confused these terms, and used the improper expression "Revenue and Disbursements" (one term for each class) all through his reports. I find a similar confusion of terms in a work on municipal accounts which, I understand, he read, but any good work on the Theory of Accounts will make the matter clear.

Paragraph 4. These transfers from Revenue to Capital are an entirely unnecessary encumbrance required only under the two separate funds proposal.

Paragraph 5. Note that he proposes two distinct Balances in the statement of Assets and Liabilities, the surplus or deficit of Revenue Assets, and the "Capital Account" which represents surplus of assets over liabilities. The first must agree with the balance of the Revenue Account, and to arrive at the whole or true balance at any time, you must take the two together. The nearest to his view which I see any value in is that the appropriations made by the council to each Committee or to each class of expenditure, whether by means of the estimates, or by special resolution of the council, shall be recorded in red ink at the top of each Expenditure Account, and all held as a firm check upon the expenditures, only to be exceeded under a new resolution of the council. In that case it is usual to carry over the balance of the appropriations, or to redistribute them by resolution near the end of the year, so that those which have a surplus help out those which are short of funds.

Paragraph 6. Revenue Account, or Profit and Loss Account, is a sub-division of the Surplus Account, and kept separate as a matter of convenience, for the entries might all with propriety go direct to Surplus Account. As there is no such thing as profits in municipalities, the account is only used in Municipal Books as a means of balancing the books, and no statement is required.

Paragraph 7. Equipment and Real Estate should both be charged to accounts of those names as assets, and should be reported by the auditor in the statement of assets as such values as may be decided upon by authority of Council or Finance Committee, or anyone to whom they may delegate the duty. This comes under the head of deciding the form which the statement is to take, as mentioned in the Section of the Statute quoted.

If Real Estate is bought I would charge it direct to Real Estate Account.

If any remains I would balance it down at the value put upon it, and balance off the difference through the Revenue Account to Surplus Account. This is simple and direct, and quite sufficient.

I would be slower in valuing up Real Estate than in valuing it down, but if the council are thoroughly satisfied of the permanency of a conservative increase, I do not see why they should not state it so in the statement of assets. As the books would follow the statement, the increase would go to the debit of Real Estate Account and through Revenue Account to credit of Surplus Account.

I would be slower in valuing up Real Estate than in valuing it down, but if the council are thoroughly satisfied of the permanency of a conservative increase, I do not see why they should not state it so in the statement of assets. As the books would follow the statement, the increase would go to the debit of Real Estate Account and through Revenue Account to credit of Surplus Account.

Paragraph 8. I quite agree with the auditor's suggestions here, and it should be so handled as to occasionally trace up tools and chattels belonging to the city.

Paragraph 9 and Paragraph 16. Concurrent Assets and Sinking Fund Capitalization. Under Title 26, Section 1. The City Charter provides as follows:

"The Secretary-Treasurer shall keep in his books two separate accounts of every debt, one for the special rate and one for the Sinking Fund, or for instalments of principal, etc." This Section, like the one previously referred to, is the same as the Ontario law. There is no subject in book-keeping considered more difficult than the proper handling of Municipal Debentures and Sinking Fund Accounts, and the accounts which arise out of them. There are but few who have made a close study of them, and authors leave the subject with a bare

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AUDITOR'S REPORT Continued.  
mention, even in high class English and Scotch works.

The Secretary adopted, I was told, the very best plan he could devise or find at the time, and the auditor does not suggest a better. The Section quoted above is intended as an imperative duty for the protection of debenture holders on the one hand, and of the raters on the other, especially in the case of Local Improvements, but I have usually found it a dead letter, chiefly, I believe, because it is not understood. When properly applied it furnishes all the records necessary to show the history of a Local Improvement from the beginning of construction to the last collection of the special rate, and the extinction of the debt, and it provides a natural record of the "Concurrent Assets," and the entries necessary to the balancing of the books.

Local Improvements are of the nature of trust accounts and must be exactly kept, and the last year's rate should be adjusted by amending the By-law so as to collect the exact amount necessary to balance the accounts. The Section applies, however, with equal force to every debt.

I append a proforma set of accounts consisting of Construction Special Rate Redemption and Sinking Fund Accounts, which pretty well explain themselves.

The Construction Account is first opened to take care of expenditures. The Municipality borrow the money to pay for construction, and in turn loans it, or applies it on account to the Local Improvement. The premium or discount on the debentures must go direct to the credit of the Redemption Account, and not to Current Funds, because it is the direct product of the rate of interest which the debentures bear, and must play its part in the final adjustment.

In the case of a Local Improvement when Construction is finished the total cost should be brought down to Redemption Account, as the amount of principal which is to be collected by the annual special rate. The balance of the account then constantly shows the amount still due from raters, what is called concurrent assets in the reports.

Each year the Special Rate and Redemption Account receive credit for the annual levy for each through the Journal Entry charging the Tax Collector or Tax Roll Account with the year's Roll.

The Redemption Account also receives credit for the interest earned on the Sinking Fund, and the total amount on deposit in the Sinking Fund should exactly cover the total amount levied and earned, as shown by the credit side of the Redemption Fund. In the case of General Debenture Debts for public buildings, etc., where it is desirable to let the construction account remain as representing the asset, it becomes necessary to write off to Revenue Account the annual credits to Redemption Account, otherwise you show a double asset which does not exist, or if it is thought that depreciation equals the levy it may be written off direct against the asset.

In order not to encumber the General Ledger with details of these special rate and Redemption Accounts, it is desirable to have there one general controlling account each for General Debt Special Rate, General Debt Redemption and General Debt Sinking Fund, and a similar set for Local Improvements. These accounts would receive all the postings for all the debts. The separate or individual accounts, which constitute the details of these to be kept in a subsidiary ledger for the purpose, and must be so kept that when a schedule or trial balance is taken off the sub-ledger it will agree in totals with the controlling accounts in the General Ledger. That is, the General Ledger Accounts show, in total, and the special rate Ledger in detail, the condition of the several rate and Redemption Accounts. The Sinking Funds may usually be kept together in one Bank Account, unless it is desirable to keep the Local Improvements separate. I should have said that the Water Works and Electric Light Debentures may also be kept separate from City General Debentures, for the reason that the interest and Sinking Fund charges should go against their Revenue.

The above use of the sub-ledger requires double posting from cash book and journal, in total to general ledger, and in detail to the sub-ledger. The Sinking Fund interest requires to be fairly distributed by schedule over all the accounts which participated in the earning

of it. Many Municipalities keep each Sinking Fund on separate deposit, but I see no necessity for that. It appears to me that the easiest way to get the accounts now started on a proper basis, is to get a suitable book, begin with the oldest debt now current, work up all the accounts from the facts up to, say, December 31, 1905, prepare a schedule and start the new accounts in the general ledger with the totals of the schedule; let these totals play their part in a new statement of assets and liabilities, and start the Surplus Account anew with the balance of such statement.

Paragraph 10.

The balance means

so little that I consider it unimportant if it is so.

Paragraph 11. See my note on Paragraph 5. I consider them as Available assets against Current Liabilities, but would not separate Revenue Balance from the remainder of Surplus.

Paragraph 12. I understand council instructed the Rice Street and College Avenue extension to be written off, as I believe they had a right to do. In my view it was important whether it was written off against Revenue or Capital, as one part of the other, except that the Revenue Account was reported without showing the item, and then the point might come under the head of reporting, "as the council may direct." If it was right to value up the Real Estate, the entry for it is correct enough as it is, though it might have passed through the Revenue Account on the way to Capital or Surplus Account.

Paragraph 13. There is no connection whatever between the different amounts which may have been written off Real Estate in former years, and the amount of Real Estate on hand, unless it could possibly come about by the auditor's peculiar method of handling Real Estate transactions as described in Paragraph 7, and which I am quite free to confess, I have never come across before in Commercial, Financial or Municipal book-keeping.

If Real Estate was increasing in value the profits or increase written off to Revenue would reach the highest point when the Real Estate was all sold.

Paragraph 14. In this he repeats that when Real Estate is sold it must be written out of Capital to Revenue, which seems to me absurd. It is one result of the idea of two funds.

Paragraph 15. Of course the balance sheet as drawn could not agree with his ideas, because it was on a different basis. Had I drawn it, I should have a third different result.

Paragraph 16. This was a poor arrangement but the best that could be devised from the light available. Under Paragraph 9 I have described my substitute, which will be found a complete and simple method.

Paragraph 17. The By-laws as passed state an amount to be levied annually, which, if invested to earn a certain rate per cent., will cover the debentures when they mature. A memorandum should be kept for each By-law, either on the margin of the Special Rate Account, or in a book for the purpose, showing the amount of Sinking Fund which should be on hand at the end of each year, and this should annually be compared with the amount at credit of the Special Rate Account and in the Sinking Funds. If there is a premium on the debentures when sold, it should go into the Sinking Fund, which would be in excess from the first, and must remain so to the last year of the debt when the By-law should be amended so as to adjust the last rate to collect the exact amount necessary to close the account. Such an adjustment is provided for in the Ontario Statutes, but I do not find it in your Charter.

It is practically impossible that the Sinking Funds should earn exactly the rate they are calculated to earn. Often they are short through neglect. The fact that they are over is evidence that they have been poorly invested and cared for.

Paragraph 18. These coupons should not have been paid into the Sinking Fund until due, unless it was to increase the fund to an amount large enough to buy paying securities which were then available and judging from the balance at the credit of the Sinking Fund Bank Account at the end of December, 1904, this does not appear likely.

Paragraph 19. The explanation given by the Secretary-Treasurer of this transaction is that while the rate of interest was raised from 4½ to 5 per cent., and the consequent premium was not placed to credit of the Local Improvement, there had been a heavy reduction in the assessment from 75 per cent of the

whole cost down to 6c. per foot, which is about 50 per cent. of the whole cost. The auditor says this By-law was not produced to him. The minute which was shown me is a Local Improvement report dated April 28, 1904, which sets the assessment at 6c. per foot to cover a cost of \$1.05 per foot and interest for forty years. At the same time I have some doubt whether the Local Improvement is not legally entitled to the premium. As the Local Improvement did not get credit for the premium, it appears to me that the extra cost to them is ½ per cent. per annum instead of ¼ on \$36,000 for 40 years.

Paragraph 20. Since the Auditor's Preliminary Report was written a new cash book has been put into use which is a great improvement on the old one. The only objection in using extra columns is as a convenience to gather items of the same kind into monthly totals for posting to the ledger. There is often a tendency to overdo this, and provide columns for items which do not occur often. As the Cash Receipts are all deposited and all payments made by cheque, a column for the bank is not so necessary as it would otherwise be, but there would be an advantage in a column for Bank Deposits next to the total column of Receipts, thus showing the deposits side by side with the Receipts. If the sundries column were next the particulars it would be easier to post.

Paragraphs 21 and 23. I prefer that all bills and vouchers be filed attached to the cheque by which they are paid, so that all particulars come before the auditor together, including the authority for payment. If they are filed in trays like vertical filing, in order of voucher number, being folded only to voucher size, they are more convenient to handle than when folded smaller, and they save the work of endorsement.

I append a set of forms for Voucher, Pay Roll, report of Purchasing Committee, and Report of Finance Committee recommending payment. If these reports are prepared with a carbon duplicate they make a handy record, the Committee keeping one and sending the other on. At present separate cheques are made out for each name on a Pay Roll, and each name is entered in the Cash Book. This might be saved by using a form of Pay Roll like the one given, and filing it as a voucher, a cheque being issued for the amount of the Pay Roll but the money being paid by envelop system and witnessed by a representative of the Treasurer's office, and by one of the engineer's staff, say, at the downstairs office.

Paragraph 22. If vouchers are charged to the wrong account, of course, the accuracy of both accounts is spoiled, and if one of them is a Local Improvement Account, what is really a Trust Account, this is thus affected, and the utmost care is necessary to prevent error. Those of which the auditor complained were mostly corrected before the books were balanced.

Had I been auditing I should have had the error corrected and would have reported the corrections or not, as seemed most judicious.

Paragraph 23. Certainly the purchasing system and paying system wants tightening. In addition to what the auditor recommends, I would add that an order should be issued for all purchases, signed by proper authority, and the bill should be initialized by the party who received and checked off the goods, and the Treasurer should compare the order and the bill before making out the voucher. I do not quite see how it is feasible to have the authority of the auditor, I would rather have the committee pass the bill, and the auditor afterwards see that it had been done.

Paragraph 24. I agree with the auditor's suggestion for books of receipts, but with this difference. I would have the books so made as to get a carbon duplicate instead of a stub of every receipt issued.

In order to save an envelope and stamp, as is now done, it may be necessary to send out the carbon duplicate, it being made of thick paper or card, the original remaining in the book. This proposal is quite feasible, and I certainly think there should be more check upon the Cash Receipts, so as to remove as far as possible any chance of doubt as to whether all collections are accounted for. The numbers are a vital part of these forms.

In case of taxes it is a much used plan in Ontario cities, and a convenient one where there is much rush on last day for payment, to issue the Tax Bill with a counterfoil so arranged that by use of a carbon sheet the Bill and Counterfoil are written at the same time. Then

written at the same time.

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**Hardware**

Etc., this coming spring.

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Our 1906 Specialite.

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A good thing to remember when you want

## Crockery

Is that we sell it, and it is satisfactory to know that  
you can get value to the last nickel in it, too

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No slam. Do not get out of Order.

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# REVILLON BROTHERS, LIMITED

### AUDITOR'S REPORT Continued.

Paragraph 43. It will usually happen that debts are carried over. They should all as far as possible appear in total in the Statement of Liabilities, so that the new council may know what legacy from the old council they assume.

Paragraph 44. I think the Electric Light years should end at Dec. 31, the same as all others. I think it desirable to report a Revenue or Profit and Loss Account for the Electric Light and Water Works. The Electric Light Operation Account, as reported, is evidently a mixed account. It starts as a Cash Receipt and Payment Account with cash balance, then to the cash balance is added the other available assets to find the total surplus, there being no debts reported. The difference between last year's surplus \$3215.29, and this year's \$11669.81, is the year's net revenue \$6454.52. If being a cash statement the balance \$3002.29 is quite correct. It is a very simple and yet effective statement, but should have shown the surplus of 1903 and Net Revenue for 1904 as above. The auditor's statement (See appendix for copy) is a purely Revenue statement, and does not separate the cash transactions. On attempting to check it up with the Treasurer's statement, I find it exceedingly difficult to trace the connection. Instead of starting with the net surplus of 1903 \$3215.29, it omits the liabilities then current, and starts with the assets only. This fact is lost sight of in the calculation, and if you add \$4900, the amount of meters, etc., which he disregarded to his surplus of \$7369.86, and correcting a 5¢ difference, you have \$11,669.81, the Treasurer's surplus.

The auditor's statement is drawn reversed from the usual form of Revenue Account, in which Revenue appears on the credit side and expenditures on the debit side. The expenditures are under the head of "disbursements," though they include adjusting entries which were not cash transactions.

If the meters are included in the expenditures for the year, and are practically new at the end, it seems

to me unfair that they should be charged wholly against the Revenues of the one year, and I think they are properly included in the assets, but some depreciation should no doubt have been charged. Of course only meters bought out of Revenue should be considered. So far as these points are concerned, I think the Treasurer's results are nearest correct. The auditor uses a second statement in order to dispose of the meters, etc., which he transfers out of Revenue to Capital. The coal bought for January must of course be charged and the inventory taken at January 31, as the account closes then, but the dates should all go back to December 31. Insurance premiums should also be balanced down. These two will offset each other to the extent of the amount of additional coal to charge.

Paragraph 45. Re Water Works Operation or Maintenance. He says the \$1610.84 interest on construction loans should not be charged to operation, then in the next paragraph says he would charge the whole amount of interest on construction loans, \$10,331.67, to operation. I have always been accustomed to treating all interest on construction as chargeable to construction account, for usually there is no Revenue to charge it against. It is also usual for engineers to include it in their estimates in arriving at the cost to provide debentures for.

Paragraph 46. "Misappropriation of funds" could not take place under such circumstances. The debentures referred to are General Tax Debentures levied for by a General Rate over the same Rate-payers as the town rate.

Paragraph 47. See my note on Paragraph 45. Last Paragraph.

Paragraph 52. This condition should not exist. The account to be charged should always be quite clear, and should be accurately followed? At the same time as the statements are the auditor's statements, I think he should have had the corrections made, prepared accurate statements, and then reported the difficulties he had met with, instead of tying up the year's statements in a deadlock.

Probably if voucher forms are used which provide for showing the accounts to be charged there may be improvements in that matter.

**General Notes.** I notice that the Treasurer has adopted Mr. Powis' method of writing the Collector's Roll upon the books. Under this, the amount of the Roll goes to the

credit of "Assessment Account." I believe the suggestion of that method arose through a misconception of the meaning of a clause in the Ontario Municipal Act, under which it appeared as though every payment on taxes was to be analyzed into the different rates it was composed of, and so credited.

A very much simpler and better way is for a journal entry to be made, when the Roll is ready, something like the following:

Tax Collector or Tax Roll 1905, Dr.  
For Total Net amount of Roll.

To Local Rate for amount of general city rate.

To general Debt Special Rate Acct. (per schedule).

To General Debt Redemption Acct. (per schedule).

To Local Improvement Special Rate Account (per schedule).

To Local Improvement Redemption Account (per schedule).

For special rates to cover principal and coupons:

To Public School Board for amount of rate.

To Separate School Board for amount of rate.

Then as the collections come in they go to the credit of the collector or Tax Roll, 1905, and the amount constantly shows how much is uncollected on the Roll. Any rebates may be entered by a reversing journal entry, or by crediting them as received on the taxes, and then charging them as rebates paid out through the cash.

When all the amount which appears on the Roll for the Public School has been paid over and charged to them, their account will close. The special rate and redemption accounts have been paid off before a school grant. I would put direct to the credit of the School Board when received.

The Treasurer has recently adopted a good plan of columnar analysis of the more important expenditure accounts in the ledger. As most of the ledger accounts have the entries confined to one side only I would recommend a ledger page with three money columns side by side headed "Dr., Cr., Balance." I would arrange the accounts in the next ledger in as near as possible the order of the statements, and would leave sufficient space for each account for several years, so that the order might not be interfered

with by transfers of the accounts, for as long a time as possible.

I would have the Construction Accounts in a section of the ledger by themselves. I treat Debenture Payable Account in every way just as I do Bills Payable Account in a commercial ledger, and a Sinking Fund Account in every way as I do an ordinary investment account. It is debited with all that goes into it, and the amount actually accumulated there, and in the Sinking Fund investment account are the cash assets we have on hand to meet the debenture liability. My Special Rate and Redemption accounts take care of the other side of the question as to what has been raised, and how much there is yet to raise. These accounts never come in direct contact with the Sinking Fund, except when interest is charged up to the Sinking Fund Bank Account, and credited to the Redemption Accounts.

There appears to have been a system of journal entries necessary to keep the Sinking Fund Accounts in the past. All cash entries should go direct to Sinking Fund and Redemption Accounts in a natural way.

The General Tax Debenture Account has entries transferring amount to Capital Account. When debentures are sold the face amount of them should go direct from cash to credit of this account. When debentures are paid the amount should go direct from cash to the debit of the account, just the same as any Bills Payable Account, the balance is the amount outstanding.

**General Debt Sinking Fund.** This should be a Bank Deposit Account, charged with all the cash deposited there, and interest earned and credited as a deposit, and credited when the amount is withdrawn for investment or to pay debentures. The entries all come direct from the cash book. I have substituted the word "debt" for "tax" in the title.

The Treasurer has a special Bank account outside of the regular books and I think the account should be right in the general ledger and the special cheques pass through the cash book.

**General Debt Sinking Fund Investments.**

When funds withdrawn from the Sinking Fund are invested they should be charged to this account

together, I have always considered it one of the auditor's most important duties to be sure that all proper revenue has found its way into the cash receipts. Once there, the matter of checking the expenditure is not nearly so difficult. For instance, without in any sense suggesting that such a thing has ever occurred, there is now only the auditor's check to prevent a number of properties from being omitted from the Tax Roll, but collected for private benefit, or to prevent the roll from being short added \$1000 and the benefit taken.

The Roll of 1904 amounts to about \$70,000, and is thus the most important item of the audit. It is to the Treasurer's interest to be protected from any possible imputation of that kind, by having all necessary safeguards thrown about the Cash Receipts, so as to make it perfectly clear that the administration of the finance is regular. He should insist that the auditor shall give him a clear certificate in detail. This is to my mind vastly more important than any question whether the book balance shall be partly in Revenue or all in Capital or Surplus.

In nearly every case of trouble over municipal finances which I have been in, the auditors had failed to properly check the sources of receipts, and had neglected to watch the Bank Account, to see that the funds were never allowed to fall short from any cause.

Within this year, on checking up several years' rolls of Ontario Municipalities I found that there had not been a perfect system of test, and that the collector had not been made to account for the true amount of the Rolls.

I have looked over your Rolls, and the method of handling the collections, and outside the question of Receipts, which I have discussed elsewhere, everything seems to be on a fairly satisfactory basis.

I have also examined the record of Local Improvement rates, and I think very satisfactory provision has been made for being sure that none of the Annual Levies are being omitted. My proposal as to crediting the annual Rolls to the individual Special Rate and Redemption accounts provides a further check upon them.

The auditor should each year go

## AUDITOR'S REPORT Continued.

carefully over the roll to see that each special rate is provided for.

A recapitulation sheet in the back part of the special tax roll would assist in this.

The Tax Arrears Book seems cumbersome. It provides a place for every lot in town. Only a few are required. It seems to me a better plan would be to provide a page for each street or block which has an area against it. A Loose Leaf Ledger would operate well.

Licenses and Dog Taxes are registered, collected for and issued by police. In some cities they are issued on production of a receipt from the Treasurer, thus forming a check one upon the other.

*Police Court Cases* and fines seen to be recorded so as to furnish reasonable check. The Treasurer's office does not issue a receipt for weigh scale fees, but receipts in book for the purpose, it is therefore particularly necessary for the auditor to check up between the two. I think it desirable that the seal tickets should be numbered consecutively and that the register should account for every ticket.

*Water Works Rating* is first taken in the Inspector's pocket book, then entered up in the Engineer's Record book where rate is set, from this the Rolls are revised. It is necessary that the auditor should satisfy himself that all changes have been duly made, and that the rolls have been properly forwarded from year to year.

In my inspection of the books noticed the omission of the auditor's marks in many places where I naturally expected to find them and an enquiry of the clerks and of the Secretary-Treasurer and of himself, I found he had not taken such precautions for the protection of the Corporation and its officers as was properly expected of him. He had vouchered the cash book and checked totals and posting. He had apparently compared the Local Improvement Rate book with the specimen rates in the Roll, but he claimed he had not been paid enough to warrant him in checking the Tax Rolls, and he had not even applied the usual tests. He had not audited the Tax Arrears book, the reason given being that it was not ready.

The Water Rates Roll for three quarters bore no evidence of having been checked, and he had not been aware of the existence of the engineer's record of changes in ratings.

His check of the Electric Light Registers was of the postings only. In the weigh scale book I only found an initial in one place to indicate checking of totals or with the Tree Surveyor's cash book.

The Police Court Docket bore no evidence of ever having been checked with the Treasurer's cash book during the two years of his term. He was not certain of having seen the securities belonging to the Sinking Fund, but on enquiry of the Secretary-Treasurer I was told he had seen them.

I made hurried tests of these several points to satisfy myself of the probable honest administration of the funds, but I think the council should consider whether the present auditor had not better be instructed to make a special audit of such ground as has apparently not been covered.

While I have made a number of recommendations for changes in the books, etc., their general condition compares favorably with what I am accustomed to find in Municipalities, and while the Secretary-Treasurer was disposed to resent any unwarranted dictation as regards his duties, I found him ready and willing to accept and apply any helpful suggestions.

I have endeavoured to cover all matters which appear to require attention, but shall be ready to answer any enquiries which may be necessary to assist in getting the book keeping and financial management of the City in such condition as its growing importance demands.

Respectfully submitted,  
ARTHUR C. NEFF, F.C.A.  
Chartered Accountant,  
Toronto, Dec. 23, 1905.

## APPENDIX A. (1).

## AUDITOR A. R. TOMLINSON'S PRELIMINARY REPORT.

Condensed as I understand it and with the Auditor's verbal explanations added.

I have numbered the paragraphs for reference.

1. System of Book-keeping is inadequate; requires reconstruction.

2. Should be divided into current and capital transactions (EXPLANATION) I found he had the idea the revenue and capital should be strictly kept as two distinct and separate funds, but with closing

transfers from one to another.

3. Current accounts deal with these "sources of revenue" and "avenues of expenditure," which are basis of Revenue and Disbursements statement.

(EXPLANATION) Revenue Balances should not be carried to Capital Account.

Current Accounts Receivable are taxes, etc., of year to come in.

Current Accounts Payable are debts for year to pay.

12. Capital Account also is credited with increase in value of Real Estate. Debits include part cost of Rice Street and College Avenue extensions improperly written off here, balance is credit \$11,769.37, but if we charge back improper items for Real Estate and Revenue balances will show a deficit of \$5,931.50, which if true would effect City's credit.

(EXPLANATION) Part cost of Rice Street extension having been written off in 1904 direct to Capital Account did not go through Revenue Account, as it should have done.

13. A curious feature that Capital Account has received Real Estate increases of \$14,098.94 to end of 1903, while properties owned by the city at that date were only valued at \$13,398.32.

(EXPLANATION) He thinks it impossible that the \$14,098.94 can be in harmony with the \$13,398.32.

14. There will be a surplus of Capital Assets when books are properly systematized. If Real Estate is written up now must be written back again when sold, and cause decline in Capital Surplus. Also property is practically worth no more than cost until it is sold when the proceeds augment Revenue Account.

Revenue balances should not be carried to Capital Account.

Current Accounts payable are debts of year to pay.

Current Accounts Receivable are taxes, etc., of year to come in.

Revenue Statement corresponds to Revenue Account in Ledger when books are closed.

7. In past Revenue Statements have not given all Revenues collected or collectable, nor all expenditures of Current Funds. Expenses in Capital Account (Equipment, etc.), are in accounts as expenses and City Hall property which cost \$2,500, and was charged to Real Estate Account, has not been added to Capital Account (the controlling account of fixed assets) and does not show improvement in City's position.

15. There has been no adequate conception of a municipal system of book-keeping, and it is conceivable that a balance sheet cannot be correct.

16. There is an account called "Sinking Fund Capitalization" required by the way assets are depreciated, writing off fixed per cent annually, say 5 per cent per annum where 20-year debenture issued does not agree with amount collected and earned, in earlier years too much, in later years is too little. The "Capitalization" is the difference between amount collected and earned and amount written off.

17. Sinking Funds should be properly tested each year; both are now in excess.

(EXPLANATION) See Sinking Fund Account calculations in the printed reports from year to year.

Calculated on basis of full amount remaining in the fund entire year, shows amount short or over earned,

18. General Tax Sinking Fund owns City Debentures on which instalments are due in year following collection of rate therefor.

Amount \$1046, payable June 1st, 1906, was in November paid into Sinking Fund where it earned 3 per cent, while current funds cost 6 per cent.

19. Local Improvements Sewerage

5 per cent Debentures for \$36,000 re-

payable by special frontage assessment were sold to pay 4% per cent,

or at a premium of \$1267, and this premium was credited to sewerage extension account for 1904 which makes a difference to the local im-

provement of \$2,500, or 8 per cent.

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20. Cash Book has ten columns

for disbursements, but only one for Revenues. Should be columns for all more important Revenues for monthly posting.

21. Cash Voucher filing system is antiquated and vouchers themselves unsatisfactory.

22. Many vouchers are charged to wrong account. (See examples).

23. Suggests use of printed voucher, showing department charged authority of commissioner, certificate of correctness by clerk authority of auditor, and receipt of customer, vouchers to be filed, etc., in numerical order, and invoices filed alphabetically.

(EXPLANATION) A present financial commissioner may order and put through and pay bill without much check upon him.

24. Recommends books of printed receipt forms properly numbered 4

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